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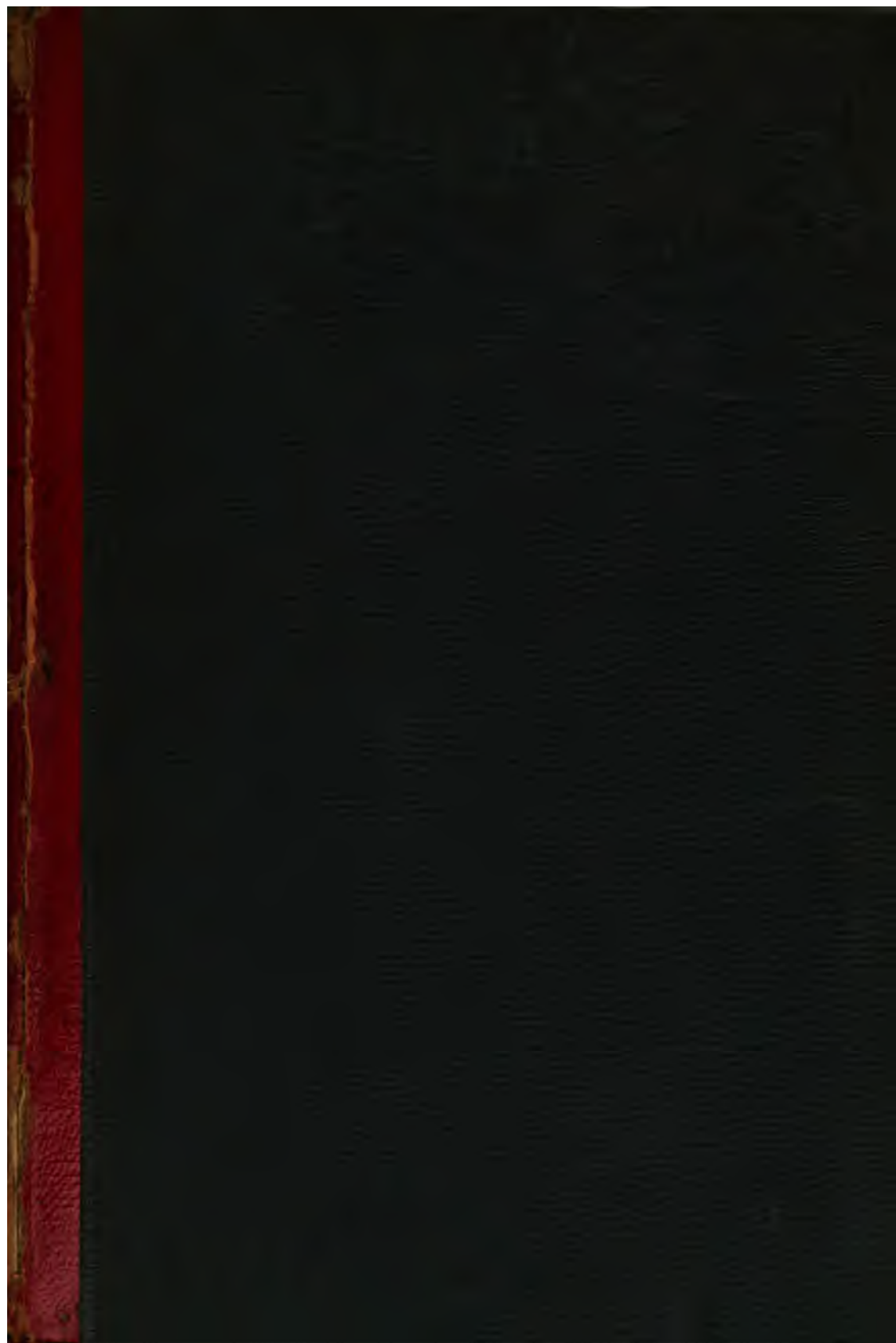
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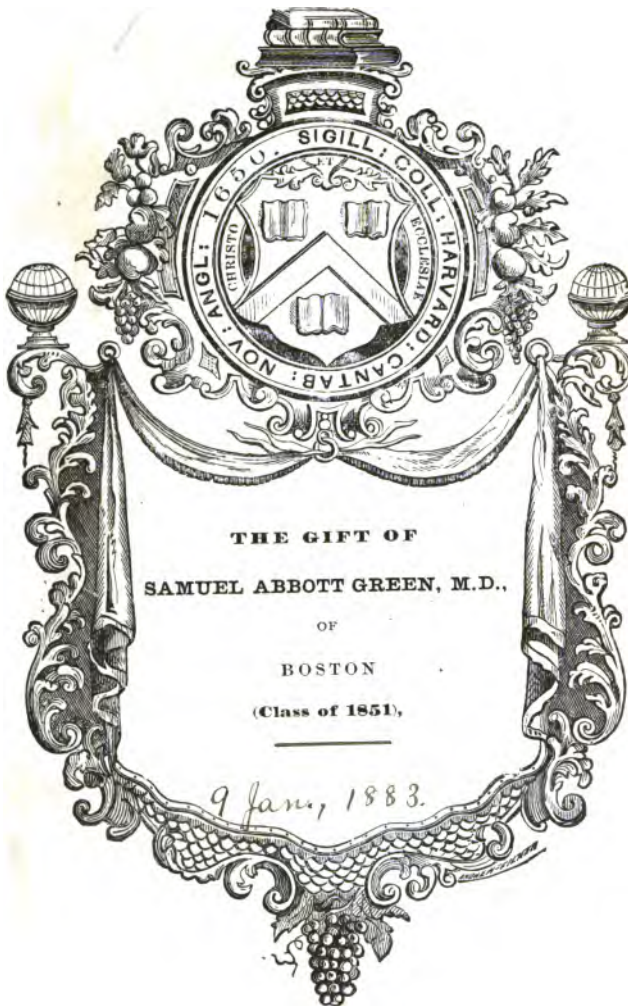
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Moses Williams Esq
With respects
of the Author

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A

**PRACTICAL SYSTEM
OF
BOOK-KEEPING,**

BY DOUBLE AND SINGLE ENTRY,

BOTH IN

SINGLE AND COPARTNERSHIP BUSINESS;

INCLUDING THE

FORMS OF DOING BUSINESS AT THE CUSTOM HOUSES,

EXEMPLIFIED IN

FIVE SETS OF BOOKS:

WITH THE MOST APPROVED FORMS OF

EXCHANGES, CALCULATIONS, &c.,

NOW IN USE.

BY B. WOOD FOSTER,

ACCOUNTANT, INSPECTOR OF THE CUSTOMS, BOSTON CUSTOM HOUSE.

"Deliver all things in number and weight; and put all in writing that thou givest out or receivest in."—Eccles. xlii. 7.

SEVENTEENTH EDITION, REVISED.

0

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OLIVER L. BRIGGS,
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B. WOOD FOSTER,

In the Clerk's Office of the District Court of the District of Massachusetts.

TESTIMONIALS.

THIS may certify that we have employed Mr. B. Wood FOSTER in arranging and regulating accounts, and have found him competent, and well versed in the practical forms of doing business.

LITTLE ALDEN CO.,

[Importers.]

THOMAS H. PERKINS, JR.

W. & S. PHIPPS & CO.

HALL BROTHERS,

[Importers of British and German Dry Goods.]

Boston, November, 1842.

Boston, April, 1843.

We have examined "FOSTER'S PRACTICAL BOOK-KEEPING," and feel no hesitation in recommending it as a valuable text-book for those who may wish to become familiar with the forms of practical business.

IGNATIUS SARGENT,

[President Globe Bank.]

ABBOTT LAWRENCE,

JAMES C. WILD,

[Cashier Boston Bank.]

FRANKLIN HAVEN,

[President Merchants' Bank.]

ARCHIBALD FOSTER,

[Cashier Granite Bank.]

SAMUEL FROTHINGHAM,

[President State Bank.]

May 18, 1843. I entirely concur in the above opinion.

M. BRIMMER,

[Mayor of the City of Boston.]

Reference, by permission, in 1860:

J. BURNSIDE & CO., New Orleans.

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HON. ROBERT RANTOUL, Jr.,

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PREFACE.

THE author was induced to prepare the following work, principally by the necessity of having a system, which he could use as a Practical System of Book-Keeping, in the manner followed by accountants. What is needed, is a practical, not a theoretical work; one which will give the forms of doing business, as it is actually done by mercantile men. It is necessary for all persons engaged in business, to any extent, to have some method of keeping an accurate record of their transactions; and that method which our most intelligent merchants have tried and approved, may fairly be allowed to be the best. In preparing this work, which is intended for business men, the author has endeavored to conform to this established course; and an examination of the book will enable them to judge with what success he has done so.

The various books which are used in business are introduced, with practical explanations of their use and design. The entries are written out in plain mercantile language, and not encumbered with unnecessary rules, to overload the mind of the learner. The author has endeavored to give definitions of entries, so conclusive in the principles, and so particular in the practice, as to render rules of mercantile business intelligible, concise, and easy of acquisition. He trusts that a work, constructed on these practical principles, will be received with favor by an intelligent public.

ADVERTISEMENT TO THE THIRTEENTH EDITION.

THE liberal encouragement which the former editions of this work have met with, has encouraged the author and publishers to spare no pains in rendering it a complete text-book for schools and the counting-room. In its general appearance, it is the same as the last edition, and it has been carefully revised, with additional explanations for the use of merchants and teachers.

BOSTON, *September*, 1855.

ADVERTISEMENT TO THE SIXTEENTH EDITION.

THIS edition contains a large amount of additional matter, including information of the manner of entering goods in the Custom Houses of the United States.

BOSTON, *September*, 1860.

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INTRODUCTION.

In the following work I have attempted to explain the science of Double Entry Book-keeping, and to give examples in illustration, in three sets of books, with forms of all the auxiliary books, as used in the counting-house, accompanied by the necessary rules and explanations. A practical system of Single Entry is also given. The first set contains a form of general retail business. In the second set, a company or copartnership business is represented, with the particulars of all the purchases, sales, and other transactions in the course of business; together with the most approved forms of closing the Leger, preparatory to transferring the accounts to a new set of books; to which are added practical illustrations of all the books used in business, either foreign or domestic. The rules are laid down in so plain a manner, that any young man, with a general knowledge of business, can take up this book, and acquire the information necessary to qualify him for keeping a set of books. To those who are more experienced in accounts, it will be found a useful text-book for reference, on account of the various business entries which it comprises.

The following rules will illustrate the order, use, and design, of the different books necessary to be used in mercantile business.

The principal books are, the Day-Book, Journal, and Leger. The auxiliary books will be subsequently explained in detail.

THE WASTE, OR DAY-BOOK.

In this book are entered the different original transactions that occur in business, at the time they occur. This book is opened with an inventory of the different articles which constitute the capital, and of the debts due to others. The difference between them will be the net capital or stock.

JOURNAL.

This is used as a preparatory book to the Leger. All transactions recorded in the Day-Book, Cash-Book, Sales-Book, Commission Sales-Book, Invoice-Book, Commission Invoice-Book, and Bill-Book, are inserted in the Journal, in the same order, but more systematically and concisely expressed. The form of keeping the

INTRODUCTION.

Journal varies in different counting-houses. I shall therefore follow the plan adopted by the best regulated houses.

It is a fundamental law of Journalizing, that every debit must have its corresponding credit, and every credit its corresponding debit. Thus an amount or article charged to one account must be credited to some other account, and *vice versa*. This will appear more particularly from the rules hereafter given.

LEGER.

The Leger is the book into which the entries from the Journal are so disposed and arranged, that the amount of each account is immediately apparent to the eye. For convenience and despatch in finding accounts in the Leger, it contains an Index, or alphabetical list of the different accounts, with the number of the folio subjoined on which they are found.

The different accounts in the Leger are usually divided into two classes,—personal and representative; and the latter are sometimes divided into real and fictitious. These divisions are not of much practical importance, though it is well enough to understand the distinctions. *Personal Accounts* are those of individuals, or companies, with whom you have dealings. *Real Accounts* are those which represent some species of your property, or some speculation; such as Cash, Merchandise, Bills Receivable, Bills Payable, Shipment to London, Real Estate, Ship Don Juan, &c. *Fictitious Accounts*, are accounts introduced to show the expenses, losses, gains, &c., in business; such as Stock Account, Charges, Profit and Loss, Commission, Interest, Insurance. All these classes, however, must be kept in the Leger with the same care; for the correctness of book-keeping depends upon the accuracy of every part.

RULES OF THE DIFFERENT ACCOUNTS.

STOCK ACCOUNT.

At the commencement of business, this account is credited for all property on hand, and debited for the amount due to others. The difference is the net amount of capital. This account remains open till you wish to close your books. It will then be debited or credited for the gains or losses, as they appear by the account of Profit and Loss. It will then be closed by Balance of net capital to date.

CASH.

This account is debited for all money received, and credited for all money paid out. It is closed by Balance.

INTRODUCTION.

MERCHANDISE.

This account is made debtor for all goods purchased, and credited for all goods sold. At the closing of your books, should there be any goods on hand, an inventory of them should be taken, and their value credited to Merchandise. The difference will then be closed to or by Profit and Loss, for the gain or loss on this account.

BILLS RECEIVABLE.

This account is debited for all notes, bonds, acceptances, &c., you receive, and credited by all paid or disposed of. This account is closed by Balance.

BILLS PAYABLE.

This account is credited for all notes, bonds, acceptances, &c., which you accept for a definite period, and is debited for notes, &c., paid or taken up. Should a note be paid before it is due, and a discount be allowed, this account would be debited for the face of the note, Interest Account would be credited for the discount, and Cash credited for the balance paid. This account is closed to Balance.

It is the practice of some business men to destroy their notes as soon as they have paid them, thus destroying the evidence of the payment of such notes. It will be found a safer practice to preserve them, taking a receipt for their payment upon the back, for use in case any dispute should afterwards arise, and file them away carefully, in the same manner with other receipts.

PERSONAL ACCOUNTS.

Personal accounts are debited for sales, payments, and accommodations, made to the persons whom they represent, and credited for amounts received of them on account. Personal Accounts are closed to or by Balance.

CHARGES.

This account is debited for the current expenses of business such as clerk-hire, stationery, truckage, cartage, cooperage, and other incidental charges. This account is closed by Profit and Loss.

INTEREST ACCOUNT.

This account is debited with amounts allowed on discounts and accounts current, and with interest on Bills Payable; and credited with balances of interest, discount, &c., in your favor. It is closed by Profit and Loss.

INTRODUCTION.

COMMISSION.

This account is debited with the amounts which you pay to others for the sale of goods on consignment, and credited for amounts received by you on similar sales. It is closed to Profit and Loss. Profit and Loss is then credited by Commission for net gains on this account, or debited for net balance against you.

SUSPENSE ACCOUNT

Is used for charging such amounts as remain in doubt, but where there is some prospect of their being paid; also, for a deficiency of a package, box, &c., of merchandise received. It is credited for all amounts received on the above accounts. It is closed, at the end of the year, by Balance.

PROFIT AND LOSS.

This account presents all gains or losses in the course of business. On the *Dr.* side are entered all charges and losses; on the *Cr.* side are entered the gains on the different accounts. The difference will show the net gain or loss in trade. In single business it is generally closed to Stock Account. In copartnership business it is closed to each partner for his share, according to the amount of capital invested.

TRIAL BALANCE OR PROOF SHEET.

As often as once a month, the book-keeper should take off from the Leger, on a large sheet, a list of all the accounts which it contains, with the differences of the several debits and credits annexed, in two separate columns. If he has kept his books correctly, and posted them accurately during the month, the footings of the two columns will agree with each other. If they do not agree, there has been some mistake, which must be found by carefully examining the books. (See Trial Balance, in Set First.)

BALANCE SHEET.

By some business men, this sheet is kept at the end of the Leger. It is more usual, however, to have it taken off on a separate sheet. Commence with the first account in the Leger, and take off all the balances in order. At the end of Set Second, a Balance sheet is given, with Trial Balance included, which will be found, on examination a great saving of labor, and which presents the different accounts in a proper order, preparatory to transferring them to a new set of books. This form of a Balance Sheet was prepared with great care by the author of this work. After this sheet is finished, the different accounts in the Leger will be closed, which makes a final balance of every account in the Leger. The Balance Sheet will then show the different balances, both in your favor and against you, to date. (See Balance Sheet in Set Second.)

INTRODUCTION.

AUXILIARY BOOKS.

The principal auxiliary or subsidiary books used in business, are, the Order-Book, Cash-Book, Bill-Book, Invoice-Book, Commission Invoice-Book, Outward Invoice-Book, Sales-Book, Commission Sales-Book, Account Current Book, Letter-Book, Bill of Lading Book, Check-Book, Receipt-Book.

ORDER-BOOK.

In this book are entered all orders received, by letter or otherwise.

CASH-BOOK.

In this book are entered the different payments and receipts of money that occur during the day. Cash is made *Dr.* for all money received, and *Cr.* for all money paid away. The account is generally balanced every night, and the balance compared with the amount of cash on hand. (See form, in Set Second.)

BILL-BOOK.

This book contains a register of all bills received and given. The date, names of drawer and endorser, time of payment, amount, etc., are arranged in separate columns.

INVOICE-BOOK.

This book contains a duplicate of all invoices, or bills, of goods purchased.

COMMISSION INVOICE-BOOK.

This book contains a duplicate of all invoices of goods consigned to you, to be sold on account of other persons.

OUTWARD INVOICE-BOOK.

This book contains copies of invoices of merchandise shipped abroad.

SALES-BOOK.

This book contains the particulars of all sales of merchandise, sold on your own account, entered at the time of sale.

INTRODUCTION.

COMMISSION SALES-BOOK.

This book contains the particulars of all sales of goods, sent to you to be sold on account of other persons. From this book the Account of Sales is rendered, and sent to the owner of the goods consigned.

ACCOUNT CURRENT BOOK.

This book contains copies of accounts current, as they are rendered, when taken from the Leger. (See Account Current, in Set Second.)

The Letter-Book, Bill of Lading Book, Check-Book, Receipt-Book, are used for preserving copies of letters, bills of lading, the amounts of checks given, and receipts, of which you wish to preserve a record.

USE AND DESIGN OF THE PRIVATE LEGER.

The Private Leger contains Stock Account, Profit and Loss Account, Interest Account, and the accounts of the individual members of the firm.

It is used for showing the amount of each partner's stock invested, and his particular proportion of the gains. The amount of the Stock Account is the same in the Private Leger as in the other Leger. In the Leger, Stock is *Cr.* for the joint capital in trade; and in the Private Leger, Stock Account is *Dr.* to each partner for his particular capital. Interest Account is *Cr.* for interest on joint capital, and *Dr.* for interest due each partner. Profit and Loss is *Cr.* for net gains on joint capital, and *Dr.* to each partner for his proportion. Each partner's account is *Cr.* for all gains by Profit and Loss, and *Dr.* for amounts drawn out, and interest added up to the time of closing the books. The amount of the balances of each partner's account will be equal to the joint capital to date. (See Private Leger, Set Third.)

DISCOUNTS ON INVOICES.

In buying goods abroad, at a fixed price, from which a discount is allowed, you should have the invoice made out at the short price. In that case, the duties will be calculated only on the price which you actually pay; whereas, if the invoice were made out at the fixed price, the duties would be calculated on that, and would be proportionably higher.

INTRODUCTION.

MISCELLANEOUS RULES AND FORMS.

HOW TO TRANSFER AN ACCOUNT FROM ONE FOLIO TO ANOTHER.

When the page for an account becomes filled up, the account must be transferred to another folio, by the following rule:—Add up the *Dr.* and *Cr.* sides, and subtract the difference; carry the balance or difference only to the new account. If the *Dr.* side is the larger, credit the account “By balance carried to folio 100,” or whatever may be the number of the folio; if the *Cr.* side is the larger, debit the account “To balance transferred.” The new account will be *Dr.* or *Cr.*, as the case may be, to the balance.

EXAMINATION OF THE BOOKS.

It is customary, among book-keepers, to examine the books and check them up, after they are written up. It is obvious that an error in the Journal must also be in the Leger, and every mistake in the Day-Book and other auxiliary books, will be in the Journal and Leger. It is therefore best to commence with the Day-Book, and auxiliary books, in order. Then examine the Journal, and compare it with them. Then commence with the Leger, in the following manner:—Take the *Dr.* side of the first account, and compare it with the Journal entries referred to, checking them as you proceed, with a dot, in pencil or red ink. Go through with the *Dr.* side of all the accounts, and then with the *Cr.* side. Then see if the Journal entries are all checked, which will show if they are all posted.

If the sums total of the *Dr.* and *Cr.* sides agree, the Trial Balance will show the books to be correct. If they differ, the Leger must then be carefully examined, commencing with Stock Account. Foot up all the accounts on the *Dr.* and *Cr.* sides, and examine the balances carried forward. If there is still an error, there is no way left to find the mistake, but a more careful examination of the different books.

Errors in the Journal may be corrected by this rule:—If you have omitted Journalizing an entry, write it in a new place, with its proper date. If a whole entry be repeated, make an opposite entry, noticing it in the margin. If you make a mistake, and discover it before finishing the entry, the proper method is, not to erase it, but draw a line, and then make the entry correctly.

Errors in Leger.—If you post an entry on the wrong side, you must not erase it, but make the opposite side *Dr.* to, or *Cr.* by, error for amount of error. Then make the regular entry, as it should be. If an entry is omitted in posting, enter it below, giving it the proper date. There should be no erasures in any of the books.

INTRODUCTION.

REAL ESTATE, &c.

If you purchase or receive real estate, or any other particular kind of property, it is made *Dr.* for the cost or value at the time you receive it, describing the property, and its situation, under its proper head. It is debited with all expenses incurred on its account, and credited with amounts received from it. In closing your books, the present value will be estimated, and it will then be closed by balance, and to or by profit and loss for the gain or loss.

SHIPMENTS AND ADVENTURES *BY* YOU.

In making consignments abroad, it would not be considered correct to charge the consignee, in person, for the amount of invoice, but open an account of the adventure, as, *Shipment to New Orleans, Adventure to Mobile, &c.*, and charge such account with all expenses and cost of goods. At the time of closing your books, if you have not received an account of sales, it is closed by balance; if you have, it is closed to or by profit and loss.

SHIPMENTS AND ADVENTURES *TO* YOU.

When you receive merchandise consigned to you, a duplicate is made of said merchandise, on your commission Invoice-Book, the consignor receiving no credit for the goods until they are disposed of. An account is at once opened, headed the consignor's Sales, in which are charged the expenses and payments incurred and made on account of them. As fast as the goods are disposed of, the account is credited; and when they are all disposed of, an Account Sales is made in the Commission Sales-Book, a copy of which is sent to the consignor. The net amount of sales, less charges, commissions, &c., is carried to the owner's private account, in the Leger.

COMPANY ACCOUNTS ON JOINT ACCOUNT.

Compound accounts are generally kept under the head of Co. A, Mdse. Co. B, and so on. On the *Dr.* side are entered our one half first cost, and all expenses incurred with this company. As fast as the goods are disposed of, they are credited to this account. When they are all sold, or when we wish to render an account to those interested, a statement is made in the Day-Book, giving all particulars of the items. Each partner's respective proportion is to be carried to his private account. (See Day-Book, Set II., page 8.) On the *Dr.* side is charged one half of the goods, with all charges. On the *Cr.* side are entered the sales, when made. The difference is the gain or loss to each partner.

RULES

RULES.

1. STOCK.

At the commencement of business, this account is made *Dr.* for the amount you owe, and *Cr.* for your effects.

2. CASH.

Cash is *Dr.* for all money received, and *Cr.* for all money paid out.

3. MERCHANDISE.

Merchandise is *Dr.* for all goods bought, and *Cr.* for all sold.

4. BILLS RECEIVABLE.

This account is *Dr.* for all notes and acceptances you receive, and *Cr.* for all paid or disposed of.

5. BILLS PAYABLE.

This account is *Dr.* for all notes and acceptances paid or taken up, that you have given, and *Cr.* for all you give.

6. PERSONAL ACCOUNTS.

Accounts of persons are *Dr.* for every thing they receive of you, and *Cr.* for every thing you receive of them, on account.

7. CHARGES.

This account is *Dr.* for the current expenses of business, such as clerk-hire, stationery, truckage, portorage, cooperage, rent, etc.

8. INTEREST.

This account is *Dr.* for amounts allowed on discounts and accounts current, and interest on bills payable, and *Cr.* for balances of interest in your favor.

9. COMMISSION.

This account is *Dr.* for amounts that you pay to others for the sale of merchandise on consignment, and *Cr.* for amounts received for the same.

10. PROFIT AND LOSS.

This account is *Dr.* for all charges and losses, and *Cr.* for all gains, in business.

DIRECTIONS.

DIRECTIONS

FOR

PERSONS WHO MAY WISH TO INSTRUCT THEMSELVES.

SET I.

THE learner must first commit to memory the Ten Rules on page 11.

Then copy the Day-Book for the month of January, and enter in the Cash-Book all amounts received or paid out for the same month. (See Cash-Book, page 20.) Then Journalize the same. Then post the same into the Leger.

After this, foot up the accounts in the Leger, subtract the lesser footing from the greater, and carry the difference to the corresponding *Dr.* or *Cr.* side of your Trial Balance. If the accounts have been posted correctly, the *Dr.* and *Cr.* sides of your Trial Balance will agree. (See Trial Balance, page 33.)

Then proceed to close your books by the following rule:— You commence with Cash, and close the several accounts according to the Rules on pages 4, 5, and 6. Profit and Loss, Stock, and Balance accounts, are the last three accounts closed. Profit and Loss is closed *to* or *by* Stock. Stock Account is then closed to Balance Account, which makes a final closure of your books. (See Balance Sheet, page 80.)

It would be much to the advantage of the learner to Journalize and post the first set two or three times, till he becomes familiar with the nature of the science, referring often to the introductory part.

SET II.

Study the Rules of Accounts on pages 7, 8, and 10. Then write off the transactions of one month from each of the following books:— Day-Book, Petty Cash-Book, Invoice Book, Sales-Book, and Commission Sales-Book. Journalize the same from each subsidiary book, and bring the page of each into the Journal. Post the same, and take off a Trial Balance for that month.

DIRECTIONS.

Pursue the same course for the months of February and March. Then proceed to take off a proof sheet for three months. Then close your books by the following process:—At the end of the Journal you will find each partner's account of interest. Each partner is charged interest on the amounts drawn out, and is credited for interest on capital advanced. Each partner's private account is closed by his Stock Account. (See page 71.) Profit and Loss Account is closed to each partner, for his share, according to the amount of capital advanced. (See page 131.) The Balance Sheet of Set II., page 80, shows, at one glance, the state of the concern preparatory to transferring to a new set of books.

LEGER B.

Page 81 commences with Leger B, showing the form of bringing the accounts from Leger A.

SET III.

Page 87 commences with an Inventory taken from Balance Sheet of Leger A.

The books of Lincoln, Frothingham & Co. are kept in the same form as in single business. Each partner is credited in the private Leger for his particular capital. (See Private Leger, page 95, and explanation on page 8.)

Page 118 commences with a form of keeping a Cash-Book, Day-Book, and Journal, combined. This form is used by booksellers, druggists, and jobbers, and saves much time for the accountant, though at first more difficult to be understood. Attached to this set will be found an Account Current, and Interest Account. (See page 116.)

Pages 127 to 132 contain practical forms of the principal calculations in mercantile business, which should be well examined, and practised by the learner.

Pages 133 to 136 contain definitions of the principal terms of business.

Pages 137 to 150 contain practical forms of the manner of conducting business by Single Entry, with an approved Balance Sheet.

DAY-BOOK. — SET I.

1

Boston, Jan. 2, 1843.

Inventory of my property on commencing business.		
Cash deposited in New England Bank,	5000 00	
Merchandise, per Invoice,	3000 00	
Sundry Notes, per Bill Book,	1500 00	
✓ James French owes me on acct.,	1500 00	
Wm. B. Grant " " " "	500 00	
Thos. W. Paddock " " " "	170 00	
Rice & Wilkinson " " " "	130 00	
White, Prince & Co. " " " "	200 00	12000 00
" —————		
Sold Calvin Hagar & Co., on acct.,		
2 hhds. Porto Rico Sugar, 2140 lbs. @ 6, 128 40		
✓ 25 bags Laguila Coffee, . . 3082 " " 10, 308 20		
3 " Java " " 361 " " 12, 43 32		
1 " Pepper, . 98 — 2 = 96 " " 8, 7 68		
10 M. Spanish Cigars,	\$16, 160 00	647 60
3 —————		
Sold Thos. W. Paddock, for Cash,		
✓ 1 chest Y. H. Tea, . . . 88 lbs. @ 60, 52 80		
1 " Souchong " " . 92 " " 40, 36 80		89 60
" —————		
Sold French & Purmot, Enfield, N. H., on acct.,		
1 cask Salæratus, . . . 506 lbs. @ 6, 30 36		
1 box Loaf Sugar, . . . 318 " " 13, 41 34		
✓ 1 tierce Rice, 627 " " 4, 25 08		
1 box B. H. Sugar, . . . 405 " " 7, 28 35		
1 qr. cask Old M. Wine, . 30 gs. @ 1.25, 37 50		162 63
4 —————		
Bot. of James French, on acct.,		
✓ Mdse. per Invoice-Book,		447 59
" —————		
Bot. of Silas Pierce & Co., for Cash,		
✓ Mdse., per I. B.,		318 00

DAY-BOOK. — SET I.

2

Boston, Jan. 5, 1843.

✓	Bot. of Humphrey, Webb & Co., Mdse. per I. B. I gave them in payment, my Note, at 30 days, . . .	165 00
	— " —	
	Sold D. P. Morse, on acct., 10 casks Raisins, @ 4.00, 40 00 1 bag English Walnuts, 118 lbs. // 5, 5 90 1 zeroon Indigo, . . 100 // // 1.20, 120 00 100 bags Shot, . . . 2500 // // 6, 150 00 ✓ 4 boxes Starch, . . 135 // // 7, 9 45 10 // Blue-marked Raisins, // 1.25, 12 50 1 bbl. Winter P. W. Oil, 35 gs. // 60, 21 00 1 // Sperm // 32 // // 85, 27 20 1 hhd. Trinidad Molasses, 126 // // 18, 22 68	408 73
	— 6 —	
✓	Sold Thos. Foster, for Cash, 10 boxes No. 1 Soap, 70, 700 lbs. @ 6, 42 00 1 pipe Sicily Madeira Wine, 118 gs. // 60, 70 80 1 bbl. Cloves, 136 — 20 = 116 lbs. // 28, 32 48	145 28
	— " —	
✓	I have exchanged Notes with Charles Frost, for his accommodation, each drawn at 60 days,	500 00
	— 9 —	
✓	The New England Bank has discounted the Note received from Chas. Frost. Received Cash, 495 00 Interest, 57 days and grace, 5 00	500 00
	— " —	
✓	Drew on James French, at 60 days, for the balance due me on account,	1052 41

DAY-BOOK. — SET I.

8

Boston, Jan. 10, 1843.

✓	Sent this day for collection, to Tyler, Jacks & Co., New Orleans, a Note I received from A. W. Tufts, master of steamer Sultana, date N. O., July 27, 1842, at 6 mo. . . .	1200 00
	—11—	.
✓	Shipped on board the Odeon, for Charleston, Howes, master, for acct. and risk of James Shannon, Mdse. as per Invoice, . . . 2000 00 Charges, &c., at shipping, 60 50	2060 50
	—12—	
✓	Effected Insurance with Boston Insurance Co. on Mdse. per Odeon, for J. Shannon's acct., Charleston, on \$2000, at $1\frac{1}{4}\%$. Cash 25 00 Policy, Cash 1 25	26 25
	—16—	
✓	Sold S. D. Falls, Portsmouth, N. H., Mdse. as per Invoice, \$700, for payment of which he has given me a Bill, at 20 days' sight, accepted by George Hill & Co., for 300 00 Cash for balance, 400 00	700 00
	—"	
✓	Recd. of Rice & Wilkinson, Cash on acct.	100 00
	—"	
✓	Bot. for Cash, of David Snow, 500 bbls. Flour, C. & D. brand, at 6.50 per bbl.	3250 00

DAY-BOOK. — SET I.

BOSTON, Jan. 17, 1843.

✓	Shipped per Columbus, Coffin, master, for New Orleans, and consigned to Adams, Hartwell & Co., merchants there, for sales and returns, 500 bbls. Flour, C. & D. brand, @ 6.50, 3250 00 Cartage, &c. paid in Cash, 18 00	3268 00
	— " —	
✓	Sold James Blanchard, at 90 days, Mdse. per Sales Book,	273 00
	— " —	
✓	Sold Calvin Hagar & Co. on acct., Mdse. per S. B.,	182 00
	— " —	
✓	Recd. of Calvin Hagar & Co. Cash on acct.,	500 00
	— 18 —	
✓	Recd. an Acct. Sales from Adams, Hartwell & Co., of Mdse. consigned to them per Columbus, net proceeds, per Acct. Sales, . \$3480. In return, per my Order, I have recd. as follows: 50 hhds. N. O. Sugar, . . 58000 lbs. @ 6 . . .	3480 00
	— " —	
✓	Recd. by the Alligator, Page, master, from Jamaica, Mdse. as per Commission I. B., \$6000, shipped to me by James Gregory, to be sold on his acct. and risk, for sales and returns. Passed Bonds for Duties, 120 00 Cash for Freight, &c. 652 00	772 00

DAY-BOOK. — SET I.

4

Boston, Jan. 23, 1843.

✓	Sold James Williams, at 90 days, Gregory's Goods, as per C. S. B.,	1650 00
	—————"————"	
✓	Sold Alexander Anderson, for Cash, Gregory's Goods, as per C. S. B.,	2015 00
	—————25—————	
✓	Joel Tait & Co., Mobile, have by my order, and for my acct., shipped to E. Lincoln & Co., Philadelphia, Mdse. as per In- voice,	1944 00
	—————"————"	
✓	Paid Joel Tait & Co.'s Draft in favor of Abraham French, on me, at sight,	1944 00
	—————27—————	
	Sold the remainder of Gregory's Goods to D. S. Snow, and received in payment as follows:	
✓	His Note, at 30 days,	2000 00
	My Note, dated Jan. 6, in favor of C. Frost,	500 00
	Cash, for balance,	1162 62
	—————28—————	3662 62
	Bartered with O. A. Bryant. as follows:	
	Received, —	
✓	10 chds. N. O. Sugar, . 12000 lbs. @ 6,	720 00
	10 " Trinidad Molasses,	252 00
	Delivered, —	
	Merchandise,	900 00
	Cash, for balance,	72 00
		972 00

Boston, Jan. 30, 1843.

✓	Recd. advice from Tyler, Jacks & Co., New Orleans, that they have recd. from A. W. Tufts, for the amount of my Note, and have shipped me, per bark Lucretia, Rea, master, 26 bales Alabama Cotton, as per Invoice, 11440 lbs. @ 10, 1144 00 Charges in New Orleans, 56 00	1200 00
	— " —	
✓	Paid, by Check, for Freight and Truckage on 26 bales of Cotton,	29 00
	— " —	
	Sales of Mdse. for account of James Gregory, Jamaica, rendered this day : Gross amt. of sales, \$7327 62 ✓ Commission on do., at 5 %, 366 38 366 38 Duties and Freight, (posted,) see Leger, p. 6, 772 00 1138 38	
	Net amount to the credit of James Gregory, 6189 24	6555 62
	— 31 —	
✓	Delivered to Moses French, Hartford, Vt., my Order on Saxton & Peirce, which amts., as per Bill rendered, to	98 63
	— " —	
✓	Paid the following Bills this month in Cash : As per Book of Charges, 78 30 Private Expenses, 50 70	129 00
	For particulars see Cash Book, p. 20.	
	— " —	
	Inventory of goods on hand, Jan. 31, 1843, 3000 01	

CASH-BOOK. — SET I.

Dr.		CASH.		Cr.			
1843.				1843.			
Jan. 2	To Cash, in the New England Bank, . . .	5000	00	Jan. 4	By Amt. paid for Mdse. bot. of Silas Pierce & Co., . . .	318	00
" 3	" Amt. recd. for Mdse. sales, Day-Book, p.1	89	60	" 12	" Amt. paid for insurance on Mdse. con-		
" 6	" Amt. recd. for Mdse. sales, Day-Book, p.1	145	28		signed per the Odeon, for Charleston, .	26	25
" 9	" Amt. recd. from N. E. Bank, Chas. Frost's Note, discount-	495	00	" 16	" Amt. paid David Snow, for 500 bbls. Flour, @ 6.50, . . .	3250	00
" 16	" Amt. recd. for Mdse. sales, Day-Book, p.3	400	00	" 17	" Amt. paid Cartage, &c., on Shipt. to New Orleans, . .	18	00
" "	" Amt. recd. from Rice & Wil-	100	00	" 18	" Amt. paid on acct. Gregory's sales, Duties, Freight, &c., . . .	652	00
" 17	" Amt. recd. from C. Hagar & Co., on acct.,	500	00	" 25	" Amt. paid Joel Tait & Co.'s Draft on me, at sight, favor of A. French,	1944	00
" 23	" Amt. recd. for sales on acct. of Jas. Gregory, Day-Book, p. 5, . . .	2015	00	" 28	" Amt. pd. A. Bryant, for Mdse.,	72	00
" 27	" Amt. recd. for sales on acct. of Jas. Gregory, . . .	1162	62	" 30	" Amt. paid Check, for Freight on 26 bales Cotton, Cartage, &c.,	26	00
				" 31	" Paid the following Bills, this day :—		
					As per Book of Charges, . .	73	50
					Postages, . .	4	80
					B. Wood, for private expenses,	50	70
				" "	" balance on hand,	3469	25
		9907	50			9907	50

JOURNAL. — SET I.

1

Dr.

Boston, Jan. 2, 1843.

Cr

1	SUNDRIES	<i>Dr. To Stock.</i>	
1	Cash,	5000 00	
1	Mdse.,	3000 00	
2	Bills Receivable,	1500 00	
2	James French,	1500 00	
2	Wm. B. Grant,	500 00	
2	Thos. W. Paddock,	170 00	
3	Rice & Wilkinson,	130 00	
3	White, Prince & Co.,	200 00	12000 00
	— " —		
3	CALVIN HAGAR & Co.	<i>Dr.</i>	
1		To Mdse.,	647 60
	— 3 —		
1	CASH	<i>Dr.</i>	
1		To Mdse.,	89 60
	— " —		
4	FRENCH & PURMOT, Enfield, N. H.,	<i>Dr.</i>	
1		To Mdse.,	162 63
	— 4 —		
1	MDSE.	<i>Dr.</i>	
2		To James French, .	447 59
	— " —		
1	MDSE.	<i>Dr.</i>	
1		To Cash,	318 00
	— 5 —		
1	MDSE.	<i>Dr.</i>	
4		To Bills Payable, .	165 00
	— " —		
4	D. P. MORSE	<i>Dr.</i>	
1		To Mdse.,	408 78

JOURNAL. — SET I.

2

Dr.

BOSTON, Jan. 6, 1843.

Cr.

1	CASH	<i>Dr.</i>	
1		To Mdse.,	145 28
	— " —		
2	BILLS RECEIVABLE,	<i>Dr.</i>	
4		To Bills Payable, . .	500 00
	— 9 —		
2	SUNDRIES	<i>Dr. To Bills Rec.</i>	
1	Cash,	495 00	
5	Profit and Loss,	5 00	500 00
	— " —		
2	BILLS RECEIVABLE,	<i>Dr.</i>	
2		To James French, . .	1052 41
	— 10 —		
5	TYLER, JACKS & Co., New Orleans, . .	<i>Dr.</i>	
2		To Bills Receivable, .	1200 00
	— 11 —		
5	JAMES SHANNON,	<i>Dr. To Sundries.</i>	
1		Mdse.,	2000 00
5		Charges,	60 50
	— 12 —		2060 50
5	JAMES SHANNON, Charleston,	<i>Dr.</i>	
1		To Cash,	26 25
	— 16 —		
1	SUNDRIES	<i>Dr. to Mdse.</i>	
2	Bills Receivable,	300 00	
1	Cash,	400 00	700 00
	— " —		
1	CASH	<i>Dr.</i>	
8		To Rice & Wilkinson,	100 00

JOURNAL. — SET I.

3

Dr.

BOSTON, Jan. 16, 1843.

Cr.

1	MDSE.	<i>Dr.</i>	
1		To Cash,	3250 00
	—17—		
6	SHIPMENT TO N. O.	<i>Dr. To Sundries.</i>	
1		Mdse.,	3250 00
1		Cash,	18 00
			3268 00
	" —		
6	JAMES BLANCHARD	<i>Dr.</i>	
1		To Mdse.,	273 00
	" —		
3	CALVIN HAGAR & Co.	<i>Dr.</i>	
1		To Mdse.,	182 00
	" —		
1	CASH	<i>Dr.</i>	
3		To Hagar & Co.,	500 00
	—18—		
1	MDSE.	<i>Dr.</i>	
6		To Shipment to N. O.,	3480 00
	" —		
6	GREGORY'S SALES	<i>Dr. To Sundries.</i>	
4		Bills Payable, 120 00	
1		Cash,	652 00
			772 00
	—23—		
6	JAMES WILLIAMS	<i>Dr.</i>	
6		To Gregory's Sales,	1650 00
	" —		
1	CASH	<i>Dr.</i>	
6		To Gregory's Sales,	2015 00

JOURNAL. — SET I.

4

Dr.

BOSTON, Jan. 25, 1843.

Cr.

7	E. LINCOLN & Co., Philad., <i>Dr.</i>	
7	To Tait & Co., Mobile,	1944 00
	— " —	
7	JOEL TAIT & Co., Mobile, <i>Dr.</i>	
1	To Cash,	1944 00
	— 27 —	
6	SUNDRIES <i>Dr. To Gregory's Sales.</i>	
2	Bills Receivable, 2000 00	
4	Bills Payable, 500 00	
1	Cash, 1162 62	3662 62
	— 28 —	
1	MDSE. <i>Dr. To Sundries.</i>	
1	Mdse., . . . 900 00	
1	Cash, . . . 72 00	972 00
	— 30 —	
7	COTTON <i>Dr.</i>	
5	To Tyler, Jacks & Co., .	1200 00
	— " —	
7	COTTON <i>Dr.</i>	
1	To Cash,	29 00
	— " —	
6	GREGORY'S SALES <i>Dr. To Sundries.</i>	
7	Commission, . . . 366 38	
7	Jas. Gregory, . . . 6189 24	6555 25
	— 31 —	
7	MOSES FRENCH <i>Dr.</i>	
7	To Saxton & Peirce, . .	98 63
	— " —	
1	SUNDRIES <i>Dr. to Cash.</i>	
5	Charges, 78 30	
4	Benj. Wood, Private Account, 50 70	129 00

ALPHABET.

A.		M.	
B.		Merchandise,	1
Bills Receivable,	2	Morse, D. P.,	4
Bills Payable,	4	N.	
Blanchard, James,	6	O.	
C.		P.	
Cash,	1	Paddock, Thomas W.,	2
Charges,	5	Profit & Loss,	5
Cotton,	7	Q.	
Commission,	7	R.	
D.		Rice & Wilkinson,	8
E.		S.	
F.		Stock,	1
French, James,	2	Shannon, James,	5
French & Purmot,	4	Shipment to N. O.,	6
French, Moses,	7	Saxton & Peirce,	7
G.		T.	
Grant, Wm. B.,	2	Tyler, Jacks & Co.,	5
Gregory's Sales,	6	Tait, Joel, & Co.,	7
Gregory, James,	7	U.	
H.		V.	
Hagar, Calvin & Co.,	8	W.	
I.		White, Prince & Co.,	8
J.		Williams, James,	6
K.		Wood, Benjamin,	4
L.		X.	
Lincoln, E., & Co.,	7	Y.	
		Z.	

LEGER. — SET I.

1

<i>Dr.</i>		STOCK.		<i>Cr.</i>	
1843.			1843.		
Jan 31	To Private acct.	50 70	Jan. 2	By Sundries, . 1	12000 00
" "	" Balance, .	12631 14	" 31	" Prof. & Loss,	681 84
		12681 84			12681 84
			Feb. 1	" Balance, .	12631 14

CASH.

1843.			1843.		
Jan. 2	To Stock, . . 1	5000 00	Jan. 4	By Mdse., . . 1	318 00
" 3	" Mdse., . . 1	89 60	" 12	" Shannon, . 2	26 25
" 6	" " . . 2	145 28	" 16	" Mdse., . . 3	3250 00
" 9	" Bills Rec., 2	495 00	" 17	" Shipment, . 3	18 00
" 16	" Mdse., . . 2	400 00	" 18	" Greg. Sales, 3	652 00
" 16	" Rice & W. 2	100 00	" 25	" Tait & Co. 4	1944 00
" 17	" Hagar & Co. 3	500 00	" 28	" Mdse., . . 4	72 00
" 23	" Greg. Sales, 3	2015 00	" 30	" Cotton, . . 4	29 00
" 27	" " " 4	1162 62	" 31	" Sundries, . 4	129 00
			" 31	" Balance, .	3469 25
		9907 50			9907 50
Feb. 1	" Balance, .	8469 25			

MERCHANDISE.

1843.			1843.		
Jan. 2	To Stock, . . 1	8000 00	Jan. 2	By Hagar & Co. 1	647 60
" 4	" French, . . 1	447 59	" 3	" Cash, . . 1	89 60
" 4	" Cash, . . 1	318 00	" 3	" F. & Purmot, 1	162 63
" 5	" Bills Pay., . 1	165 00	" 5	" D. P. Morse, 1	408 73
" 16	" Cash, . . 3	3250 00	" 6	" Cash, . . 2	145 28
" 18	" Shipment, . 3	3480 00	" 11	" Shannon, . 2	2000 00
" 28	" Sundries, . 4	972 00	" 16	" Sundries, . 2	700 00
" 31	" Prof. & Loss,	126 26	" 17	" Shipment, . 3	3250 00
			" 17	" J. Blanchard 3	273 00
			" 17	" Hagar & Co. 3	182 00
			" 28	" Mdse., . . 4	900 00
			" 31	" Balance, .	8000 01
		11758 85			11758 85
Feb. 1	" Balance, .	8000 01			

LEGER. — SET I.

2

Dr. **BILLS RECEIVABLE.** Cr.

1843.				1843.			
Jan. 2	To Stock, .	1	1500 00	Jan. 9	By Sundries, 2	500 00	
" 6	" Bills Pay.,	2	500 00	" 10	" T.J. & Co. 2	1200 00	
" 9	" Lincoln, .	2	1052 41	" 31	" Balance, .	3652 41	
" 16	" Mdse., .	2	300 00				
" 27	" Greg. Sales	4	2000 00				
			5352 41			5352 41	
Feb. 1	" Balance, .		3652 41				

JAMES FRENCH.

1843.				1843.			
Jan. 2	To Stock, .	1	1500 00	Jan. 4	By Mdse., .	1	447 59
				" 9	" Bills Rec.,	1	1052 41
			1500 00				1500 00

WILLIAM B. GRANT.

1843.				1843.			
Jan. 2	To Stock, .	1	500 00	Jan. 31	By Balance,	500 00	
Feb. 1	" Balance,		500 00				

THOMAS W. PADDOCK.

1843.				1843.			
Jan. 2	To Stock, .	1	170 00	Jan. 31	By Balance,	170 00	
Feb. 1	" Balance,		170 00				

LEGER. — SET I.

8

Dr. RICE & WILKINSON. *Cr.*

1843.				1843.			
Jan. 2	To Stock, . 1		130 00	Jan. 16	By Cash, . . 2		100 00
				" 31	" Balance, .		30 00
			130 00				130 00
Feb. 1	// Balance, .		30 00				

WHITE, PRINCE & Co.

1843.							
Jan. 2	To Stock, . 1		200 00				

CALVIN HAGAR & Co.

1843.				1843.			
Jan. 2	To Mdse., . 1		647 60	Jan. 17	By Cash, . . 3		500 00
" 17	" " . 3		182 00	" 31	" Balance, .		329 60
			829 60				829 60
Feb. 1	// Balance, .		329 60				

Dr. FRENCH & PURMOT, (Enfield, N. H.) Cr.

1843.									
Jan. 3	To Mdse.,	.	1	162	60				

BILLS PAYABLE.

1843.					1843.				
Jan. 27	To Greg. Sales		4	500	00	Jan. 5	By Mdse.,	.	1 165 00
// 31	// Balance, .			285	00	// 6	// Bills Rec.,	2	500 00
						// 18	// Greg. Sales	3	120 00
				785	00				785 00
						Feb. 1	// Balance,		285 00

D. P. MORSE.

1843.									
Jan. 5	To Mdse.,	.	1	408	73				

BENJAMIN WOOD, (Private Account.)

1843.					1843.				
Jan. 31	To Cash, . .		4	50	70	Jan. 31	By Stock, .		50 70

LEGER. — SET I.

5

Dr.		PROFIT AND LOSS.		Cr.	
1843.		1843.			
Jan. 9	To Bills Rec., 2	5 00	Jan. 31	By Mdse., .	126 26
31	" Charges,	17 80	31	" Shipt. N.O.	212 00
31	" Stock for } net gain. }	681 84	31	" Com. . .	366 38
		704 64			704 64

TYLER, JACKS & Co., (New Orleans.)

1843.				1843.			
Jan.10	To Bills Rec.,	2	1200 00	Jan.30	By Cotton, .	4	1200 00
						</	

JAMES SHANNON, (Charleston.)

1843.				1843.			
Jan. 11	To Sundries,	2	2060 50	Jan. 31	By Balance, .	2	2086 75
" 12	" Cash, . .		26 25				
			<u>2086 75</u>				<u>2086 75</u>
			<u>2086 75</u>				<u>2086 75</u>
Feb. 1	" Balance,		2086 75				

CHARGES.

1843.				1843.					
Jan.31	To Cash, . .	4	78	30	Jan.11	By J.Shannon,	2	60	50
					" 31	" Profit & L.		17	80
			78	30				78	30

LEGER. — SET I.

6

Dr. SHIPMENT TO NEW ORLEANS. *Cr.*

1843.					1843.				
Jan.17	To Sundries,	3	3268	00	Jan.18	By Mdse.,	3	3480	00
" 31	" Profit & L.		212	00					
			3480	00				3480	00

JAMES BLANCHARD.

1843.									
Jan.17	To Mdse.,	3	273	00					

GREGORY'S SALES.

1843.					1843.				
Jan.18	To Sundries,	3	772	00	Jan.23	By Williams,	3	1650	00
" 30	" "	4	6555	62	" "	" Cash, .	3	2015	00
					" 27	" Sundries,	4	3662	62
			7327	62				7327	62

JAMES WILLIAMS.

1843.									
Jan.23	To Greg. Sales	3	1650	00					

LEGER. — SET I.

7

Dr. E. LINCOLN & Co., (Philadelphia) Cr.

1843.									
Jan.25	To Tait & Co.,	4	1944	00					

JOEL TAIT & Co., (Mobile.)

1843.					1843.				
Jan.25	To Cash, . .	4	1944	00	Jan.25	By Lincoln & Co.	4	1944	00

COTTON.

1843.					1843.				
Jan.30	To Tyl., J. & Co.,	4	1200	00	Jan.31	By Balance, .		1229	00
// 30	// Cash, . .	4	29	00					
			1229	00				1229	00
Feb. 1	// Balance, .		1229	00					

COMMISSION.

1843.					1843.				
Jan.31	To Profit & Loss,		366	38	Jan.30	By Greg.'s Sales,	4	366	38

JAMES GREGORY.

					1843.				
					Jan.30	By Greg.'s Sales,	4	6189	24

MOSES FRENCH, (Hartford, Vt.)

1843.									
Jan.31	To Saxton & P.,	4	98	63					

SAXTON & PEIRCE.

					1843.				
					Jan.31	By M. French,	4	98	63

LEGER.—SET I.

PROOF SHEET, FOR JAN., 1843.

		<i>Drs.</i>	<i>Crs.</i>
1	Stock,		12000 00
1	Cash,	8469 25	
1	Merchandise,	2873 75	
2	Bills Receivable,	3652 41	
2	Wm. B. Grant,	500 00	
2	Thos. W. Paddock,	170 00	
3	Rice & Wilkinson,	30 00	
3	White, Prince & Co.,	200 00	
3	Calvin Hagar & Co.,	829 60	
4	French & Purmot,	162 63	
4	Bills Payable,		285 00
4	D. P. Morse,	408 78	
5	Profit & Loss,	5 00	
5	James Shannon,	2086 75	
5	Charges,	17 80	
6	Shipment to New Orleans,		212 00
6	James Blanchard,	273 00	
6	James Williams,	1650 00	
7	E. Lincoln & Co.,	1944 00	
7	Cotton,	1229 00	
7	Commission,		366 38
7	James Gregory,		6189 24
7	Moses French,	98 63	
7	Saxton & Pierce,		98 63
4	Benj. Wood,	50 70	
		19151 25	19151 25

PETTY CASH-BOOK. — SET II.

1

CASH.

Dr.

Cr.

1843.					
Jan.	5	Paid Charges on shipt. to New Orleans,			190 48
"	"	" " for A. Anderson, Mobile,			36
"	10	" " for Painting, &c.,			55
"	13	" " Charges on const. to London, . .			18 40
"	19	" " Bills Pay., No. 2,			5000
"	"	Recd. of Boston Bank, for			
		Bills Rec., No. 5,	600		
"	21	" " " " " " " " 6,	500		
"	"	" " " " " " " " 7,	100		
"	31	" " " " " " " " 8,	1000		
"	"	Paid Cartage, Cooperage, and Adver-			
		tising,			65 50
"	"	" C. Frothingham, (Private acct.)			200
"	"	" Richard Blake,			35
"	"	" Benj. Nason,			50
"	"	" Jos. Finlay,			50
Feb.	10	" Bills Pay., No. 1,			2000
"	11	" " " " " " " " 3,			5000
"	"	" Mdse. bot. of Thomas H. Webb &			
		Co.,			441
"	18	Recd. of Boston Bank, for Bill No. 1,	2500		
"	22	Paid Bills Pay., No 5,			1300
"	23	Recd. of Boston Bank, for Bill No. 2,	700		
"	25	" " " " " " " " No. 3,	200		
"	28	" " " " " " " " No. 4,	5000		
"	"	Paid Cartage and Cooperage, . . .			53
"	"	" B. Wood, . . (Private acct.)			300
"	"	" C. Frothingham, " "			200
"	"	" Benj. Nason,			100
"	"	" Jos. Finlay,			50
"	"	" Richard Blake,			35
Mar.	4	" Bills Pay., No. 6,			600
"	8	" " " " " " " " No. 4,			5000
"	20	" William Rogers & Sons' Draft on			
		us at sight, in favor C. Child,			1088 69
"	"	" Hall Bro. Draft at sight, in favor			
		A. Lawrence,			5759 57
"	"	" J. W. Brown & Co., in full for			
		balance due on sales,			2627 01
"	"	" J. D. Jones, in full for balance			
		due on sales,			2042 72
"	"	" Edwards & Stoddard, in full,			300 96
"	"	" Wm. Burrage, . . " " . .			220 50
"	"	Recd. of John Patterson, . " " .	130		
"	"	" " H. Hovey & Co., " " .	130		
"	"	Paid Wm. Loring, . . . " " .			6416 49

Entered in Cash-Book, page 1.

PETTY CASH-BOOK. — SET. II.

2

CASH.

Dr.

Cr.

Entered in Cash-Book, page 1.	1843.				
	Mar.20	Recd. of J. McCall,	62	50	
	" "	" " S. Barton & Co.,	120		
	" 31	" " G. H. Blanchard,	3131	84	
	" "	" " S. S. Peirce,	3950		
	" "	Paid B. Burgess & Son's Draft on us at sight, in favor Clark & Ellis, . .		6000	
	" "	" Charles Sinclair, in full,		1981	90
	" "	" for acct. Hartwell, Lawrence & Co., Insurance and charges on 120 bales of Cotton,		312	25
	" "	" " Cartage and Cooperage,		67	50
	" "	" " 3 months' Rent of Store, to date,		250	
	" "	" C. Frothingham, (Private acct.)		100	
	" "	" B. Wood, " "		100	
	" "	" Benj. Nason,		100	
	" "	" Jos. Finlay,		50	
	" "	" R. Blake,		35	
<p><i>In houses doing a large business, in a hurry of affairs, or in the absence of the regular book-keeper, the Petty Cash-Book is found to be a convenient auxiliary. Any person belonging to the concern may use it for making entries of sums received and disbursed, which, at a convenient season, must be transferred to the Principal Cash-Book.</i></p>					

CASH-BOOK. — SET II.

1

Dr.

CASH.

1848.						
Jan. 2	To Boston Bank,	D.B.	p. 1,			45000
" 5	" Mdse.,	S.B.	p. 1,			2310 42
" 19	" Bost. Bank, Bills Rec., No. 5, P.C.B.	p. 1,		600		
" 21	" " " " " " 6, " "	p. 1,		500		
" "	" " " " " " 7, " "	p. 1,		100		
" 31	" " " " " " 8, " "	p. 1,		1000		2200
Feb. 6	" James Hottinguer, Jamaica,	D.B.	p. 4,			17000
" "	" Alex. Anderson, Mobile, .	"	p. 4,			2250
" 15	" Brown & Co.'s sales, . .	C.S.B.	p. 1,			2728 50
" 18	" Bost. Bank, Bills Rec., No. 1, P.C.B.	p. 1,				2500
" 20	" S. R. Blake,	D.B.	p. 1,			248
" "	" Ship Don Juan,	"	p. 6,			4400
" "	" Jones's sales,	C.S.B.	p. 2,			2313 25
" 23	" Bost. Bank, Bills Rec., No. 2, P.C.B.	p. 1,		700		
" 25	" " " " " " 3, " "	p. 1,		200		
" 28	" " " " " " 4, " "	p. 1,		5000		5900
" "	" Harrod & Darling's sales,	C.S.B.	p. 3,			1211 04
" "	" Mdse.,	S.B.	p. 2,			1723 36
Mar. 8	" Co. B.'s Goods,	D.B.	p. 7,			1058
" 14	" French's sales, . .	C.S.B.	p. 4,			1565 60
" 18	" Hall Brothers, " . .	"	p. 5,			6822 65
" "	" Rogers & Sons' " . .	"	p. 6,			227 50
" 20	" Mdse.,	S.B.	p. 3,			9656 50
" "	" Tiffany, Fite & Co., Baltimore,	"	p. 3,			1000
" "	" Co. B.'s Goods,	D.B.	p. 8,			4067
" "	" John Patterson,	P.C.B.	p. 1,			130
" "	" H. Hovey & Co.,	"	p. 1,			130
" "	" J. McCall,	"	p. 2,			62 50
" "	" S. Barton & Co.,	"	p. 2,			120
" 31	" Geo. H. Blanchard, . . .	"	p. 2,			3131 84
" "	" S. S. Peirce,	"	p. 2,			8950
						121706 16

CASH-BOOK. — SET II.

CASH.

Cr.

1

1843.			
Jan. 5	By Shipment to New Orleans, P.C.B.	p. 1,	190 48
" "	" A. Anderson, Mobile, . . .	" p. 1,	36
" "	" Mdse.,	I.B. p. 1,	734 14
" 10	" Charges,	P.C.B. p. 1,	55
" 13	" Consignment to London, . .	" p. 1,	18 40
" 19	" Bills Pay., No. 2, . . .	" p. 1,	5000
" 31	" Charges this month, . . .	" p. 1,	65 50
" "	" C. Frothingham, private acct.,	" p. 1,	200
" "	" Richard Blake, porter, . .	" p. 1,	35
" "	" Benj. Nason, book-keeper, .	" p. 1,	50
" "	" Jos. Finlay, clerk, . . .	" p. 1,	50
Feb. 6	" James Hotinguer, Jamaica, D.B.	p. 4,	16336
" "	" Geo. Greenough's Bot. Bond, "	" p. 5,	2000
" 10	" Bills Pay., No. 1, . . .	P.C.B. p. 1,	2000
" 11	" " " 3, . . .	" p. 1,	5000
" "	" Mdse.,	" p. 1,	441
" 15	" Brown & Co.'s sales, . . .	C.S.B. p. 1,	36 04
" 20	" Jones's " . . .	" p. 2,	212 71
" 22	" Bills Pay., No. 5, . . .	P.C.B. p. 1,	1300
" 25	" Harrod & Darling's sales, C.S.B.	p. 3,	49
" 28	" Mdse.,	I.B. p. 2,	1359 76
" "	" Charges this month, . . .	P.C.B. p. 1,	53
" "	" B. Wood, private acct., "	" p. 1,	300
" "	" C. Frothingham, " " . .	" p. 1,	200
" "	" Benj. Nason,	" p. 1,	100
" "	" Jos. Finlay,	" p. 1,	50
" "	" Richard Blake,	" p. 1,	35
Mar. 4	" Bills Pay., No. 6, . . .	" p. 1,	600
" 8	" " " 4,	" p. 1,	5000
" 14	" Jas. French's sales, . . .	C.S.B. p. 4,	1479 82
" 18	" Hall Brothers, " . . .	" p. 5,	32 10
" "	" Rogers & Sons' " . . .	" p. 6,	22 81
" 20	" Wm. Loring,	P.C.B. p. 1,	6416 49
" "	" Wm. Rogers & Sons, . . .	" p. 1,	1088 69
" "	" Hall Brothers,	" p. 1,	5759 57
" "	" J. W. Brown & Co., . . .	" p. 1,	2627 01
" "	" J. D. Jones,	" p. 1,	2042 72
" "	" Edwards & Stoddard, . . .	" p. 1,	300 96
" "	" Wm. Burrage,	" p. 1,	220 50
" 31	" B. Burgess & Sons, . . .	" p. 2,	6000
" "	" Charles Sinclair,	" p. 2,	1981 90
" "	" Consignment to Bourdeaux, D.B.	p. 9,	3866 37
" "	" Hartwell, Lawrence & Co., P.C.B.	p. 2,	312 25
" "	" Charges this month, . . .	" p. 2,	317 50
" "	" C. Frothingham,	" p. 2,	100
" "	" B. Wood,	" p. 2,	100
" "	" Benj. Nason,	" p. 2,	100
" "	" Jos. Finlay,	" p. 2,	50
" "	" Richard Blake,	" p. 2,	35
" "	" Balance in Bank,		47345 44
			121706 16

BOSTON, *Monday, January, 1843.*

I have negotiated this day, as per Articles of Agreement, a copartnership with Henry Lincoln, New Orleans, and Columbus Frothingham, Boston, in the Shipping, Commission, and General Merchandise business. We are to do business under the firm of Lincoln, Frothingham & Co.		
I furnish as follows, viz.:—		
✓ Cash deposited in Boston Bank, . . .	10000	
✓ Sundry Notes, per B. B., . . .	18000	
✓ Land in Pemberton Square, . . .	14100	
✓ Real Estate, India Wharf, . . .	16000	58100
Henry Lincoln furnishes as follows:—		
✓ In Cash, . . .	30000	
✓ Ship Don Juan, valued at . . .	16000	
✓ 100 shares Boston and Providence R. R.,	9600	55600
C. Frothingham advances,		
✓ Cash, . . .	5000	
✓ Mdse. as per Invoice, . . .	40200	
✓ Edward Bates owes on acct., . . .	700	
✓ Geo. H. Blanchard " " . . .	580	
✓ Saml. R. Blake " " " . . .	400	
✓ Humphrey, Webb & Co., " . . .	320	
✓ S. S. Pierce, " " " . . .	100	47800
		161000
We owe as follows:—		
✓ I owe sundry Notes, as per B. B., 17000 00		
✓ " " Thos. H. Perkins, Jr., . 3000 00		
✓ " " Benj. Burgess & Sons, . 10200 00	30200	
Henry Lincoln owes as follows,		
✓ Great Falls Manuf. Co., N. H., 3600 00		
✓ Sundry Notes, per B. B., . . 4400 00		
✓ Abram French, on acct., . . 500 00		
✓ Dane & Dana, " " . . 2300 00	10800	41000
Net Capital, . . .		120000

Boston, Jan. 5, 1843.

Shipped on board the Goddard, Potter, master, for Mobile, the following Goods, to the order and risk of Alexander Anderson, merchant there:—			
✓	1000 bbls. Flour, marked and numbered as per margin S. S., per Inventory of Columbus Frothingham, @ 6.75, See Outward Invoice Book.		6750
" "			
Deposited in the Boston Bank the following Notes for collection: see Bill Book.			
	Levi Briggs, June 15, '42, 8 mo. due Feb. 15, '43,	2500	
	C. Titcomb, " 20, " 8 mo. " " 20, "	700	
	M. Lord, " 22, " 8 mo. " " 22, "	200	
✓	F. R. Lincoln, " 25, " 8 mo. " " 25, "	5000	
	Saml. Leeds, July 16, " 6 mo. " Jan. 16, "	600	
	G. Brownell, " 18, " 6 mo. " " 18, "	500	
	J. S. Blanchard, 18, " 6 mo. " " 18, "	100	
	T. Bryant, " 28, " 6 mo. " " 28, "	1000	10600
" "			
✓	Shipped per the Damascus, Bliss, master, for New Orleans, and consigned to Hartwell, Lawrence & Co., for sales and returns, Mdse. as per Outward Invoice Book, page 1,		7424
" "			
✓	Delivered to E. S. Sanford, agent of Great Falls Manf. Co., an Order on Edward Bates for Mdse.,		1200

DAY-BOOK. — SET II.

3

Boston, Jan. 12, 1843.

✓	Sold E. S. Sanford, on acct. of Great Falls Manuf. Co., N. H., 50 shares Boston and Providence R. R., @ \$97 per share, . .			4850
	— 13 —			
✓	Consigned to Alexander Brown & Sons, in London, to be sold immediately, on acct., Mdse. as per O. I. B., p. 1,			12360
	— 25 —			
	Bot. of John Tyler, auctioneer, on joint acct. with C. W. Cartwright, Mdse. Co. A., 85 hhds. Porto Rico Sugar, as follows: —			
	1743 1162 1203 1114 1270 1217			
	1152 1155 1214 1112 1113 1284			
	1151 1270 1202 1278 1251 1184			
	1169 1269 1269 1190 1191 1115			
	1167 1252 1152 1151 1178 1217			
	1169 1206 1212 1293 1291 1144			
	1189 1172 1250 1244 1188 1216			
✓	1199 1290 1202 1155 1199 1269			
	1190 1204 1207 1166 1166 1215			
	1270 1109 1114 1278 1214 1205			
	1217 1189 1248 1277 1222 1105			
	1105 1191 1255 1214 1164 1099			
	1186 1199 1115 1264 1155 1117			
	1174 1276 1266 1113 1176 1144			
	17081 16944 16909 16849 16778 1207			
				17738
	102299 Gross.			
	595 Scalage allowed at custom-house, 7 lbs. [each hhd.			
	101704			
	12204 + Tare, 12 %.			
	89499 + lbs. @ 5½ cts., . . . \$4922 48			
	For payment of the above, passed our Note, No. 10, at 90 days, endorsed by C. W. Cartwright.			
	Mdse. Co. A. our ½,	2461	24	
	C. W. Cartwright's ½,	2461	24	4922 48
	— Feb. 1. —			
✓	Sold Dane & Dana, at 30 days, 50 hhds. Co. A. Sugar, per Invoice, 50700 lbs., @ 5½ cts.,			2851 88

BOSTON, *Feb.*, 6, 1843.

Shipped, per ship Don Juan, Pearson, master, for Jamaica, by order and for acct. and risk of James Hottinguer, merchant there,			
2500 bbls. Super. Flour, (Cash,) 6.51, 16275 00			
✓ Paid Cash Inspection and Lining,	35 00		
" " Trackage and Labor, .	26 00	16336 00	
Our Commission, 2½ %,		406 88	16742 88
" "			
✓ For payment of the above, received a Draft at sight on Upham, Appleton & Co., (Cash,)			17000
" "			
Sold as follows, James O'Connell, Dublin:—			
12 copies U. S. Dispensatory, ea. 2 v. @ 5 50		66	
20 Eberle's Therapeutics, " " " 5 50		110	
✓ 12 " on Diseases, . . . " 3 00	36		
20 Lectures before the Am. Institute, " 1 20	24		
20 Webster's Dictionary, . . . " 6 00	120		
20 " Chemistry, . . . " 3 50	70		
20 Foster's Book-Keeping, . . . " 1 25	25		
20 copies Beauties of Writing, . " 90	18		
		469	
Our Commission, 1 %, 4 69			
Charges, 2 75		7 44	476 44
" "			
✓ We have drawn at sight on Alexander Anderson, Mobile, for \$3000, and sold the above Draft to Ignatius Sargent.			
Cash received,		2250	
Discount, 25 %, on \$3000,		750	3000

Boston, Feb 8, 1843.

✓	Lent Geo. Greenough, captain of brig Atlantis, on his Bottomry Bond, \$2000, to be repaid to Alex. Brown & Sons, in London, on our acct., with 7 % premium, 20 days after his brig arrives in the port of London.			
	Cash advanced,	2000		
	Interest for premium,	140		2140
" —————				
✓	Accepted a Draft, drawn by Bennoch, Fogg & Shannon, in favor of Henri H. Fenton, at 60 days, for			500
	" —————			
✓	Received from Wm. Loring, to sell on joint acct. Co. B. per Invoices, as follows:—			
	100 qr. casks Old Madeira Wine, net 3000			
	gs., @ 1.20	3600		
	50 pipes Sicily Madeira Wine, net			
	5800 gs., " 60	3480		
	500 boxes B. M. Raisins, " 1.20	600		
	100 hhds. Trinidad Molasses, net			
	12300 gs., " 17	2091		
	90 casks Raisins, " 3.80	342		
	100 M. Principe Cigars, " 18.00	1800		
	30 bags Eng. Walnuts, net 3000 lbs. " 4½	135		
		12048		
	For one half of the cost, passed our Note, No. 12, at 90 days,			6024
	" ————— 15 —————			
✓	Sold Dane & Dana, at 60 days, 50 qr. casks			
	O. M. Wine, Co. B. 1500 gs., . @ 1.25			1875

Boston, Feb. 15, 1843.

See Commission Sales-Book, p. 1.	✓ Sold S. S. Pierce, at 90 days, 50 qr. casks O. M. Wine, Co. B. 1500 gs., . @ 1.25			1875
	— " —			
	Made an Acct. Sales this day of Mdse. recd. from J. W. Brown & Co., to be sold on their acct.			
	Gross amt. of sales,	2728	50	
	Cash paid Charges, 36 04			
	Commission, 65 45	101	49	
	Net amt. due J. W. Brown & Co., to be journalized from the Commission Sales Book,			2627 01
	— 20 —			
	✓ Saml. R. Blake, having gone into bankrupt- cy, pays 40 cents on the dollar to his cred- itors.			
	Our acct. against him is \$620			
	Received Cash,	248		
	The balance is lost,	372		620
	— " —			
	✓ Sold our ship Don Juan, now lying at Lew- is's Wharf, Boston, to Daniel Lane & Son, for \$17000			
	Received in payment as follows:—			
	Our Note in their favor, dated Nov. 4, 1842, at 6 mo.,	600		
	Their Note, at 90 days, for	6000		
	6000 acres Land in Essex Co., Vermont, Cash for balance,	6000		
		4400		17000

DAY-BOOK. — SET II.

7

Boston, *March 4*, 1843.

Bartered with Edward Bates, Co. B., Goods as follows:—				
Delivered,				
200 boxes B. M. Raisins, . . . @	1.25	250		
✓ 50 M. Principe Cigars, . . . //	20.00	1000		
30 bags Eng. Walnuts, 3200 lbs., //	5	160		1410
Received,				
20 hhds. N. O. Sugar, net 18000 lbs., @	5 2	990		
30 bags Laguira Coffee, 3600 //	// 10	360		
2 bbls. Cloves, . . . 240 //	// 25	60		1410
8				
Sold S. McIntire, Co. B., Goods as follows:—				
50 M. Principe Cigars, @	20.00	1000		
90 casks Raisins, //	4.00	360		
300 boxes B. M. Raisins, . . . //	1.25	375		
✓ 30 hhds. Trin. Molasses, 4000 gs., //	20	800		2535
Received in payment our Note in favor of Upham, Appleton & Co., dated Nov. 7, 1842, 6 mo., due June 7—10, '43,		1500		
Off 92 days' Interest,		23		
		1477		
Received Cash for balance,		1058		2535
10				
✓ Recd. an Acct. Sales from Hartwell, Lawrence & Co., N. Orleans, net proceeds,				8200
//				
Delivered Robert Eddes an Order on Humphrey, Webb & Co., for \$320.				
✓ For payment we have received as follows:—				
50 tons Lump Coal, @	5.00	250		
10 // broken and screened, . . . //	7.00	70		320
//				
Sold Dane & Dana, Co. B., Goods, at 90 days, as follows:—				
✓ 50 hhds. Trin. Molasses, net 6000 gs., @	20			1200

BOSTON, *March* 20, 1843.

Sales at auction, by T. W. Sears & Co., rendered this day, being the remainder of Co. B.			
Goods:—			
50 pipes S. M. Wine, net 5800 gs., . @ 65	3770		
20 hhd. Trinidad Molasses, net			
✓ 2300 gs., // 18	414		
	4184		
Charges by Sears & Co.,	117		4067
Received a Check on the Grafton Bank for the net amount, \$4067.			
" "			
Closed acct. of Mdse. Co. B.			
The total sales are \$12962 00			
Our Commission, 129 02			
	12832 98		
Net cost of Invoice, 12048 00			
✓ Net gain, 784 98			
Wm. Loring's half of net cost, 6024 00			
" " " " net gain, 392 49	6416 49		
Our half, 392 49			
Our Commission, 129 02		6938	
" "			
✓ We have accepted Dane & Dana's Order, payable in Mdse., in favor of Henry Fisk, for			600
" "			
✓ Sold S. S. Pierce, Mdse. as per Bill Parcels,			1975
" "			
Sold Dane & Dana, Mdse. as per Bill Parcels,			575
31			
The following amts. are due March 31:—			
✓ To B. Nason, for 3 mos. salary, @ \$1000	250		
" J. Finlay, " " " " " 600	150		
" R. Blake, " " " services " 35 mo.	105		505

Boston, *March* 31, 1843.

As Trustee under the Will of Mrs. Sarah D. French, I, Columbus Frothingham, of the firm of Lincoln, Frothingham & Co., have in my possession the following property, in trust for her daughter, Mary French:				
✓	60 acres of Land at Jamaica Plain, valued at \$40 per acre,	2400		
	Real Estate, 174 Washington St., valued at	8000		
	" " Washington Square, New York, valued at	13000	23400	
— " —				
Shipped per Carrollton, Sturgis, master, and consigned to Joseph M. Cardozoe, Bourdeaux, to be sold on our acct. as follows:				
	Mdse. per B. P., bought of Dane & Dana, on acct.,	3675		
✓	90 bales Cotton, as per Invoice marked G., bot. of J. Bradley & Co., by Check, 40368 lbs., @ 9	3633	12	
	Cash paid Charges and Insurance on 90 bales of Cotton,	233	25	
	On acct. of Hartwell, Lawrence & Co., N. O., we send 120 bales, marked O. R., 53824,	4844	16	12385 53
— " —				
Sold Silas Pierce & Co., at 90 days, the balance of Sugar owned by Co. A.				
✓	85 hhds., per Invoice, 38796 lbs., . . @ 6		2327	76
— " —				
Closed acct. of Sugar, Co. A.				
	The total sales are . . . 5179 64			
	Net cost of Invoice, . . . 4922 48 257 16			
✓	C. W. Cartwright, $\frac{1}{2}$ cost, 2461 24			
	" " $\frac{1}{2}$ net gain, 128 58 2589 82			
	Our net gain, 128 58		2718	40

Boston, *March*, 31, 1843.

Inventory of Mdse. and Real Estate unsold, present value.		
1200 bbls. super. Flour,	\$6.00	7200
20 hhds. Porto Rico Sugar, 25108 lbs.,	@ 6	1506 48
517 casks Raisins,	// 3.00	1551
100 bags Java Coffee, 11521,	// 12	1382 52
300 boxes bunch Malaga Raisins,	// 1.20	360
		12000
Real Estate, Pemberton Square, valued at		14100
Real Estate, India Wharf,		16000
Real Estate, 174 Washington Street,		8000
Real Estate, Washington Square, N. York,		13000
Land at Jamaica Plain,		2400
Land in Essex Co., Vermont,		6000
50 shares Boston and Providence R. R.,		4750

JOURNAL. — SET II.

1

Dr.

BOSTON, Jan. 2, 1843.

Cr

SUNDRIES To Sundries.			
<i>Drs.</i>			
4	Cash,	45000	
3	Bills Receivable,	18000	
5	Real Estate, Pemberton Square,	14100	
5	" " India Wharf,	16000	
5	Ship Don Juan,	16000	
4	Merchandise,	40200	
5	100 shares Boston & Providence Rail- road,	9600	
5	Edward Bates,	700	
6	Geo. H. Blanchard,	580	
6	Saml. R. Blake,	400	
6	Humphrey Webb & Co.,	320	
6	S. S. Pierce,	100	161000
<i>Crs.</i>			
1	Benjamin Wood, Stock Acct.,	58100	
1	Henry Lincoln, " "	55600	
1	D. B. p. 1. Columbus Frothingham, "	47300	161000
— " —			
SUNDRIES To Sundries.			
<i>Drs.</i>			
1	Benjamin Wood, Stock Acct.,	30200	
1	Henry Lincoln, " "	10800	41000
<i>Crs.</i>			
3	Bills Payable,	21400	
7	Thomas H. Perkins, Jr.,	3000	
7	Benj. Burgess & Sons,	10200	
7	Great Falls Manf. Co.,	3600	
7	Abram French,	500	
8	D. B. p. 1. Dane & Dana,	2300	41000

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Dr.

BOSTON, Jan. 5, 1843.

Cr.

4	SUNDRIES	To Mdse.				
4	Cash,		2310	42		
6	Geo. H. Blanchard,		2551	84		
3	Bills Receivable,	S. B. p. 1.	2500	35	7362	61
	" —————					
8	BOSTON BANK,					
3	D. B. p. 2.	To Bills Receivable, .			10600	
	" —————					
4	SUNDRIES	To Mdse.				
8	Alexander Anderson, Mobile,		6750			
8	Shipment to New Orleans,	D. B. p. 2.	7424		14174	
	" —————					
7	GREAT FALLS MANF. CO.					
5	D. B. p. 2.	To Edward Bates, . .			1200	
	" —————					
4	MDSE.	To Sundries.				
6		Humphrey, Webb & Co.,	1142	20		
4		Cash,	734	14		
9		Silas Pierce & Co., . .	2225	56		
9	I. B. p. 1.	Wm. Burrage,	220	50	4322	40
	12 —————					
7	GREAT FALLS MANF. CO.					
5	D. B. p. 3.	To Boston & Prov. R. R.			4850	
	13 —————					
9	CONSIGNMENT TO LONDON,					
4	D. B. p. 3.	To Mdse.,			12360	
	25 —————					
3	SUNDRIES	To Bills Payable.				
9	Mdse. Co. A,		2461	24		
10	C. W. Cartwright,	D. B. p. 3.	2461	24	4922	48

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Dr.

BOSTON, Jan., 1843.

Cr.

4	CASH,			
8	P. C. B. p. 1.	To Boston Bank, amount collected this month,		2200
	"			
4	SUNDRIES	To Cash.		
8	Shipment to New Orleans, . 5th,		190 48	
8	Alexr. Anderson, Mobile,		36	
2	Charges, 10th,		55	
2	" 31st,		65 50	
9	Consignment to London, . 13th,		18 40	
3	Bills Payable, 19th,		5000	
13	C. Frothingham, 31st,		200	
14	Richard Blake, "		35	
10	Benj. Nason, "		50	
10	Joseph Finlay, " P. C. B. p.1.		50	5700 38
	Feb 1.			
8	DANE & DANA,			
9	D. B. p. 3.	To Mdse. Co. A., .		2851 88
	6			
10	JAS. HOTINGUER, Jamaica, To Sundries.			
4		Cash,	16336	
2	D. B. p. 4.	Commission,	406 88	16742 88
	"			
4	CASH,			
10	D. B. p. 4.	To Jas. Hotinguer, .		17000
	"			
11	JAS. O'CONNELL, Dublin, To Sundries.			
4		Mdse.,	469	
2		Commission,	4 69	
2	D. B. p. 4.	Charges,	2 75	476 44

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Dr.

BOSTON, Feb. 6, 1843.

Cr.

8	SUNDRIES	To Alexr. Anderson, Mobile.			
4	Cash,	.	.	.	2250
8	Interest,	.	.	.	750
					3000
		8			
16	SUNDRIES	To Rogers & Sons' Sales.			
6	Saml. R. Blake,	.	.	.	220
11	John Patterson,	.	.	.	130
11	H. Hovey & Co.	.	.	.	130
					480
		"			
8	BILLS RECEIVABLE	To Sundries.			
4		Cash,	.	.	2000
8	D. B. p. 5.	Interest,	.	.	140
					2140
		"			
11	BENNOCH, FOGG & SHANNON,				
8	D. B. p. 5.	To Bills Payable,	.		500
		"			
12	MDSE. CO. B.				
8	D. B. p. 5.	To Bills Payable,	.		6024
		15			
12	SUNDRIES	To Mlse. Co. B.			
8	Dane & Dana,	.	.	.	1875
6	S. S. Pierce,	.	.	.	1875
					3750
		"			
4	CASH,				
12	C. S. B. p. 1.	To Brown & Co.'s Sales,			2728 50
		"			
12	BROWN & CO.'S SALES	To Sundries.			
4		Cash,	.	.	36 04
2		Commission,	.	.	65 45
17	C. S. B. p. 1.	J. W. Brown & Co.,			2627 01
					2728 50
		20			
6	SUNDRIES	To S. R. Blake.			
4	Cash,	.	.	.	248
2	Profit and Loss,	.	.	.	372
					620

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Dr.

Boston, Feb. 20, 1843.

Cr.

5	SUNDRIES	To Ship Don Juan.			
3	Bills Payable,		600		
3	Bills Receivable,		6000		
12	Land in Essex County, Vt.,		6000		
4	Cash,	D. B. p. 6.	4400	17000	
4	CASH	To Sundries.			
8	P. C. B. p. 1.	Boston Bank, Feb. 18.	2500		
12	C. S. B. p. 2.	Jones's sales, " 20.	2313 25	4813 25	
12	JONES'S SALES	To Sundries.			
4	Cash,		212 71		
2	Commission,		57 82		
17	C. S. B. p. 2.	J. D. Jones,	2042 72	2313 25	
		— 28 —			
4	CASH	To Sundries.			
8	P. C. B. p. 1.	Boston Bank,	5900		
13	C. S. B. p. 3.	Harrod & Darling's sales,	1211 04	7111 04	
13	HARROD & DARLING'S SALES	To Sundries.			
4	Cash,		49		
2	Commission,		60 55		
18	C. S. B. p. 3.	Harrod & Darling,	1101 49	1211 04	
4	SUNDRIES	To Mdse.			
4	Cash,		1723 36		
3	Bills Receivable,		200		
5	Edward Bates,	S. B. p. 2.	848 25	2771 61	
4	MDSE.	To Sundries.			
18	Edwards & Stoddard,		300 96		
4	Cash,		1359 76		
13	L. B. p. 2.	Seth Bemis & Son,	1146 60	2807 32	

Dr.

BOSTON, Feb., 1843.

Cr.

4	SUNDRIES To Cash.			
8	Bills Payable, 10th, 11th, 22d,	8300		
4	Mdse., 11th,	441		
2	Charges, 28th,	53		
13	Benj. Wood, "	300		
13	C. Frothingham, "	200		
10	B. Nason, "	100		
10	J. Finlay, "	50		
14	Rich. Blake, " . P. C. B. p. 1.	35		9479
<hr/> March 1. <hr/>				
4	MDSE. To Sundries.			
6	Humphrey Webb & Co.,	1066 50		
14	Charles Sinclair,	1981 90		
14	I. B. p. 3. Hall Brothers,	5759 57		8807 97
<hr/> 4 <hr/>				
4	MDSE.,			
12	D. B. p. 7. To Mdse. Co. B.,			1410
<hr/> " <hr/>				
8	BILLS PAYABLE,			
4	P. C. B. p. 1. To Cash,			600
<hr/> 8 <hr/>				
8	BILLS PAYABLE,			
4	P. C. B. p. 1. To Cash,			5000
<hr/> " <hr/>				
<hr/> SUNDRIES To Sundries. <hr/>				
8	Bills Payable,	1500		
4	Cash,	1058		2558
12	Mdse. Co. B.,	2535		
3	D. B. p. 7. Interest,	23		2558
<hr/> 10 <hr/>				
4	MDSE.,			
6	D. B. p. 7. To Humphrey Webb & Co.,			320

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Dr.

Boston, Mar. 10, 1848.

Cr.

8	DANE & DANA,			
12	D. B. p. 7.	To Mdse. Co. B.,		1200
		"		
14	HARTWELL, LAWRENCE & Co., N. Orleans,			
8	Acct. Sales rendered this day,			
	D. B. p. 7.	To Shipt. to N. O.,		8200
		14		
4	CASH,			
15	C. S. B. p. 4.	To Jas. French's sales,		1565 60
		"		
15	JAS. FRENCH'S SALES	To Sundries.		
2		Charges,	7 50	
2		Commission,	78 28	
4	C. S. B. p. 4.	Cash,	1479 82	1565 60
		18		
18	CASH,			
15	C. S. B. p. 5.	To Hall Brothers' sales,		6822 65
		"		
15	HALL BROTHERS' SALES	To Sundries.		
2		Commission,	170 56	
18		Cash,	32 10	
14	C. S. B. p. 5.	Hall Brothers, . . .	6619 99	6822 65
		"		
16	SUNDRIES	To Rogers & Sons' Sales.		
5	Edward Bates,		250	
15	John McCall,		62 50	
15	Saml. Barton & Co.,		120	
18	Cash,	C. S. B. p. 6.	227 50	660

JOURNAL. — SET II.

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Dr.

BOSTON, Mar. 18, 1848.

Cr.

16	ROGERS & SONS' SALES	To Sundries.			
18		Cash,	22	81	
2		Commission,	28	50	
16	C. S. B. p. 6.	Wm. Rogers & Sons,	1088	69	1140
<hr/>					
		20			
4	SUNDRIES	To Mdse.			
18	Cash,		9656	50	
16	Orlando Tompkins,		600	80	
16	Tiffany, Fite & Co.,	S. B. p. 3.	1319	50	11576 80
<hr/>					
		"			
18	CASH	To Sundries.			
16	S. B. p. 3.	Tiffany, Fite & Co.,	1000		
12	D. B. p. 8.	Mdse. Co. B., . . .	4067		5067
<hr/>					
		"			
4	MDSE.,				
7	L. B. p. 4.	To Abram French,			240 75
<hr/>					
		"			
12	MDSE. Co. B.	To Sundries.			
2		Commission,	129	02	
17		Wm. Loring,	6416	49	
2	D. B. p. 8.	Profit and Loss, . .	392	49	6938
<hr/>					
		"			
17	WM. LORING,				
18	P. C. B. p. 1.	To Cash,			6416 49

JOURNAL. — SET II.

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Dr.

BOSTON, Mar. 20, 1843.

Cr.

8	DANE & DANA,			
4	D. B. p. 8. To Mdse.,			600
	— " —			
18	CASH To Sundries.			
11	P. C. B. p. 1. John Patterson,	130		
11	" " " " " H. Hovey & Co.,	130		
15	" " " " " 2. J. McCall,	62	50	
15	" " " " " Saml. Barton & Co.,	120		442 50
	— " —			
18	SUNDRIES To Cash.			
16	Wm. Rogers & Sons, Baltimore,	1088	69	
14	Hall Brothers,	5759	57	
17	J. D. Jones,	2042	72	
17	J. W. Brown & Co.,	2627	01	
18	Edwards & Stoddard,	300	96	
9	Wm. Burrage, P. C. B. p. 1.	220	50	12039 45
	— " —			
4	SUNDRIES To Mdse.			
6	S. S. Pierce,	1975		
8	Dane & Dana, D. B. p. 8.	575		2550
	— 31 —			
2	CHARGES To Sundries.			
10	Benj. Nason,	250		
10	J. Finlay,	150		
14	D. B. p. 8. R. Blake,	105		505
	— " —			
16	SUNDRIES To Mary French.			
17	Land at Jamaica Plain,	2400		
18	Real Estate, 174 Washington Street,	8000		
18	" " Washington Square, New York,			
	D. B. p. 9.	13000		23400

Dr.

BOSTON, Mar. 31, 1843.

Cr.

17	CONSIGNMENT TO BOURDEAUX <i>To Sundries.</i>			
8	Dane & Dana,	3675		
18	Cash,	3866	37	
14	D. B. p. 9. Hartwell, Lawrence & Co.,	4844	16	12385 53
	"			
18	CASH <i>To Sundries.</i>			
6	Geo. H. Blanchard,	3131	84	
6	P. C. B. p. 2. S. S. Pierce,	3950		7081 84
	"			
18	SUNDRIES <i>To Cash.</i>			
7	B. Burgess & Sons,	6000		
14	Charles Sinclair,	1981	90	
14	Hartwell, Lawrence & Co., P. C. B. p. 2.	312	25	8294 15
	"			
9	SILAS PIERCE & Co.			
9	D. B. p. 9. To Mdse. Co. A.,			2327 76
	"			
9	MDSE. CO. A. <i>To Sundries.</i>			
10	C. W. Cartwright,	2589	82	
2	D. B. p. 9. Profit and Loss	128	58	2718 40
	"			
18	SUNDRIES <i>To Cash.</i>			
2	Charges,	317	50	
10	C. Frothingham,	100		
10	B. Wood,	100		
10	B. Nason,	100		
10	J. Finlay,	50		
14	R. Blake, P. C. B. p. 2.	85		702 50
	"			
3	SUNDRIES <i>To Interest.</i>			
	To close the following accounts:—			
13	B. Wood, for Interest on \$300, 1 mo.,	1	50	
13	C. Frothingham, " " 200, 2 " .	2		
13	" " " " 200, 1 " .	1		4 50
	"			
3	INTEREST <i>To Sundries.</i>			
1	B. Wood, Stock Acct. int. on \$27900, 3 mo.,	418	50	
1	H. Lincoln, " " " 44800, 3 " "	672		
1	C. Frothingham, " " " 47300, 3 " "	709	50	1800

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X. Y. Z.

Dr. BENJAMIN WOOD, (Stock Account.) Cr.

1843.				1843.			
Jan. 2	To Sundries,	1	30200	Jan. 2	By Sundries,	1	58100
Mh.31	" B. Wood,	13	401 50	Mh.31	" Interest,	10	418 50
" "	" Bal.Leg.B.	1	29005 72	" "	" Prof. & L.	11	1088 72
			59607 22				59607 22

HENRY LINCOLN, (Stock Account.)

1843.				1843.			
Jan. 2	To Sundries,	1	10800	Jan. 2	By Sundries,	1	55600
Mh.31	" Bal.Leg.B.	1	47220 20	Mh.31	" Interest,	10	672
			58020 20	" "	" Profit & L.	11	1748 20
							58020 20

COLUMBUS FROTHINGHAM, (Stock Account.)

1843.				1843.			
Mh.31	To C. Froth.,	13	503	Jan. 2	By Sundries,	1	47300
" "	" Bal.Leg.B.	1	49352 25	Mh.31	" Interest,	10	709 50
			49855 25	" "	" Pro. & L.	11	1845 75
					Leg. folio }		49855 25

LEGER. — SET II.

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Dr.

PROFIT AND LOSS.

Cr.

1843.				1843.			
Fe. 20	To S. R. Blake,	4	372	Mh. 20	By Mdse. Co. B.	8	392.49
Mh. 31	" Charges,	2	985.75	" 31	" " " A.	10	128.58
" "	" Interest,	3	2382.50	" "	" Commiss'n,	2	1001.75
" "	" B. Wood,	1	1088.72	" "	" Mdse.,	4	5314.58
" "	" H. Lincoln,	1	1748.20	" "	" Ship Don J.	5	1000
" "	" C. Froth'm,	1	1845.75	" "	" Shipt. N. O.	8	585.52
			8422.92				8422.92

CHARGES.

1843.				1843.			
Jan.	To Cash,	3	55	Feb. 6	By J. O'Connell	3	2.75
"	" " "	3	65.50	Mh. 14	" Munroe's S.	7	7.50
Feb.	" " "	6	53	" 31	" Profit & L.	2	985.75
Mh. 31	" Sundries,	9	505				
" "	" Cash,	10	317.50				
			996				996

COMMISSION.

1843.				1843.			
Mh. 31	To Profit & L.	2	1001.75	Feb. 6	By J. Hotting'er	3	406.88
				" "	" J. O'Connell	3	4.69
				" 15	" Br. & Co's S.	4	65.45
				" 20	" Jones's S.	5	57.82
				" 28	" H. & D's S.	5	60.55
				Mh. 14	" Munroe's S.	7	78.28
				" 18	" Hall Bro. S.	7	170.56
				" "	" R. & Son's S.	8	28.50
				" 20	" Mdse. Co. B.	8	129.02
			1001.75				1001.75

Dr.

BILLS RECEIVABLE.

Cr

1843.				1843.			
Jan. 2	To Sundries,	1	18000	Jan. 5	By Bost. Bank,	2	10600
" 5	" Mdse.,	2	2500 35	Mh. 31	" Bal. Leg. B.	1	18240 35
Feb. 8	" Sundries,	4	2140				
" 20	" Ship DonJ.	5	6000				
" 28	" Mdse.,	5	200				
			28840 35				28840 35

BILLS PAYABLE.

1843.				1843.			
Jan.	To Cash, . .	3	5000	Jan. 2	By Sundries,	1	21400
Fe. 20	" Ship DonJ.	5	600	" 25	" "	2	4922 48
"	" Cash, . .	6	8300	Feb. 8	" Ben., F. & S.	4	500
Mh. 4	" " . .	6	600	" "	" Mdse Co. B.	4	6024
" 8	" " . .	6	5000				
" "	" Sundries, .	6	1500				
" 31	" Bal. Leg. B.	1	11846 48				
			32846 48				32846 48

INTEREST.

1843.				1843.			
Feb. 6	To A. And'son,	4	750	Feb. 8	By Bills Rec.,	4	140
Mh. 31	" Sundries, .	10	1800	Mh. 8	" Sundries,	6	23
				" 31	" "	10	4 50
				" "	" Profit & L.	2	2382 50
			2550				2550

LEGER. — SET II.

4

Dr.	CASH.		Cr.
<hr/>			
1843.		1843.	
Jan. 2 To Sundries,	1 45000	Jan. 5 By Mdse., . .	2 734 14
" 5 " Mdse., . .	2 2310 42	" " " Sundries, . .	3 5700 38
" " " Boston Bank	3 2200	Feb. 6 " J. Hottinguer	3 16336
Feb. 6 " J. Hottinguer	3 17000	" 8 " Bills Rec., .	4 2000
" " " A. Anderson	4 2250	" 15 " Brown & Co.	4 36 04
" 15 " Brown & Co.	4 2728 50	" 20 " Jones's Sales	5 212 71
" 20 " S. R. Blake,	4 248	" 28 " Harrod & D.	5 49
" " " Ship D. Juan	5 4400	" " " Mdse., . .	5 1359 76
" " " Sundries,	5 4813 25	" " " Sundries, .	6 9479
" 28 " " .	5 7111 04	Mh. 4 " Bills Pay.,	6 600
" " " Mdse., . .	5 1723 36	" 8 " " "	6 5000
Mh. 8 " Sundries,	6 1058	" 14 " French,	7 1479 82
" 14 " Munroe,	7 1565 60	" " " Balance	
		carried to	49421 32
		folio 18, . }	
	92408 17		92408 17

MERCHANDISE.

1843.				1843.			
Jan. 2	To Sundries, .	1	40200	Jan. 5	By Sundries, .	2	7362 61
" 5	" " .	2	4322 40	" "	" " .	2	14174
Fe. 28	" " .	5	2807 32	" 13	" Const., .	2	12360
" "	" Cash, .	6	441	Feb. 6	" J. O'Connell	3	469
Mh. 1	" Sundries, .	6	8807 97	" 28	" Sundries, .	5	2771 61
" 4	" Mdse. Co. B.	6	1410	Mh. 20	" " .	8	11576 80
" 10	" H. W. & Co.	6	320	" "	" Dane & Dana	9	600
" 20	" Ab. French,	8	240 75	" "	" Sundries, .	9	2550
" 31	" Prof. & Loss,	2	5314 58	" 31	" Bal. Leg.		
					B., Goods	2	12000
					on hand, }		
			63864				63864
			02				02

Dr. REAL ESTATE, PEMBERTON SQUARE. *Cr.*

1843. Jan. 2	To Sundries,	1	14100	1843. Mh.31	By Bal.Leg.B.	2	14100

REAL ESTATE, INDIA WHARF.

1843. Jan. 2	To Sundries,	1	16000	1843. Mh.31	By Bal.Leg.B.	2	16000

SHIP DON JUAN.

1843. Jan. 2	To Sundries,	1	16000	1843. Fe. 20	By Sundries,	5	17000
Mh.31	// Profit & L.	2	1000				
			17000				17000

BOSTON & PROVIDENCE RAILROAD.

1843. Jan. 2	To Sundries,	1	9600	1843. Jan.12	By G.F.M.Co.	2	4850
				Mh.31	// Bal.Leg.B.	2	4750
			9600				9600

EDWARD BATES.

1843. Jan. 2	To Sundries,	1	700	1843. Jan. 5	By G.F.M.Co.	2	1200
Fe. 28	// Mdse.,	5	848 25	Mh.31	// Bal.Leg.B.	2	598 25
Mh.18	// R.&Sons,	7	250				
			1798 25				1798 25

LEGER. — SET II.

6

Dr.

GEORGE H. BLANCHARD.

Cr.

1843.				1843.			
Jan. 2	To Sundries,	1	580	Mh. 31	By Cash,	10	8131 84
" 5	" Mdse.,	2	2551 84				
			3131 84				3131 84

SAMUEL R. BLAKE.

1843.				1843.			
Jan. 2	To Sundries,	1	400	Fe. 20	By Sundries,	4	620
Feb. 8	" R. & Sons,	4	220				
			620				620

HUMPHREY, WEBB & Co.

1843.				1843.			
Jan. 2	To Sundries,	1	320	Jan. 5	By Mdse.,	2	1142 20
Mh. 31	" Bal. Leg. B.	2	2208 70	Mh. 1	" " .	6	1066 50
				" 10	" " .	6	320
			2528 70				2528 70

S. S. PIERCE.

1843.				1843.			
Jan. 2	To Sundries,	1	100	Mh. 31	By Cash,	10	8950
Fe. 15	" Mds. Co. B.	4	1875				
Mh. 20	" Mdse.,	9	1975				
			8950				8950

LEGER. — SET II.

7

Dr. THOMAS H. PERKINS, JR. *Cr.*

1843. Mh.31	To Bal.Leg.B.	3	3000	1843. Jan. 2	By Sundries,	1	3000

BENJAMIN. BURGESS & SONS.

1843. Mh.31	To Cash, . .	10	6000	1843. Jan. 2	By Sundries,	1	10200
" "	" Bal.Leg.B.	3	4200				
			10200				10200

GREAT FALLS MANF. CO.

1843. Jan. 5	To Ed. Bates,	2	1200	1843. Jan. 3	By Sundries,	1	3600
" 12	" B.&P.R.R.	2	4850	Mh.31	" Bal.Leg.B.	3	2450
			6050				6050

ABRAM FRENCH.

1843. Mh.31	To Bal.Leg.B.	3	740 75	1843. Jan. 2	By Sundries,	1	500
				Mh.20	" Mdse., .	8	240 75
			740 75				740 75

LEGER. — SET II.

8

<i>Dr.</i>				<i>Cr.</i>			
DANE & DANA.							
1843.				1843.			
Feb. 1	To Mds. Co. A.	3	2851 88	Jan. 2	By Sundries,	1	2300
" 15	" Mdse.,	4	1875	Mh. 31	" Const. to B.	10	3675
Mh. 10	" Mds. Co. B.	7	1200	" "	" Bal. Leg. B.	3	1126 88
" 20	" Mdse.,	9	600				
" "	" " .	9	575				
			7101 88				7101 88

BOSTON BANK.

1843.				1843.			
Jan. 5	To Bills Rec.,	2	10600	Jan.	By Cash, .	3	2200
				Fe. 20	" " .	5	2500
				" 28	" " .	5	5900
			10600				10600

ALEXANDER ANDERSON, (Mobile.)

1843.				1843.			
Jan. 5	To Mdse.,	2	6750	Feb. 6	By Sundries, .	4	3000
" "	" Cash, .	3	86	Mh. 31	" Bal. Leg. B.	3	3786
			6786				6786

SHIPMENT TO NEW ORLEANS.

1843.				1843.			
Jan. 5	To Mdse.,	2	7424	Mh. 10	By H. L. & Co.	7	8200
" "	" Cash, .	3	190 48				
Mh. 31	" Profit & L.	2	585 52				
			8200				8200

Dr.

SILAS PIERCE & Co.

Cr.

1843.				1843.			
Mh.31	To Mds.Co.A.	10	2327 76	Jan. 5	By Mdse.,	2	2225 56
				Mh.31	// Bal.Leg.B.	4	102 20
			2327 76				2327 76

WILLIAM BURRAGE.

1843.				1843.			
Mh.20	To Cash, .	9	220 50	Jan. 5	By Mdse.,	2	220 50

CONSIGNMENT TO LONDON.

1843.				1843.			
Jan.15	To Mdse.,	2	12360	Mh.31	By Bal.Leg.B.	4	12378 40
// "	// Cash, .	3	18 40				
			12378 40				12378 40

MERCHANDISE Co. A.

1843.				1843.			
Jan.25	To Bills Pay.,	2	2461 24	Feb. 1	By Dane&D.,	3	2851 88
Mh.31	// Sundries,	10	2718 40	Mh.31	// S. P. & Co.	10	2327 76
			5179 64				5179 64

LEGER. — SET II.

10

<i>Dr.</i>		C. W. CARTWRIGHT.				<i>Cr.</i>	
1843.				1843.			
Jan. 25	To Bills Pay.,	2	2461 24	Mh. 31	By Mda. Co. A.	10	2589 82
Mh. 31	// Bal. Leg. B.	4	128 58				
			2589 82				2589 82

BENJAMIN NASON.

1843.				1843.			
Jan. 31	To Cash, . .	3	50	Mh. 31	By Charges, .	9	250
Fe. 28	// " . .	6	100				
Mh. 31	// " . .	10	100				
			250				250

JAMES HOTINGUER, (Jamaica.)

1843.				1843.			
Feb. 6	To Sundries, .	3	16742 88	Feb. 6	By Cash, . .	3	17000
Mh. 31	// Bal. Leg. B.	4	257 12				
			17000				17000

JOSEPH FINLAY.

1843.				1843.			
Jan. 31	To Cash, . .	3	50	Mh. 31	By Charges, .	9	150
Fe. 28	// " . .	6	50				
Mh. 31	// " . .	10	50				
			150				150

Dr. JAMES O'CONNELL, (Dublin.)

Cr.

1843. Feb. 6	To Sundries,	3	476 44	1843. Mh. 31	By Bal. Leg. B.	4	476 44

JOHN PATTERSON.

1843. Feb. 8	To R. & S. Sal.	4	130	1843. Mh. 20	By Cash, . .	9	130

H. HOVEY & Co.

1843. Feb. 8	To R. & S. Sal.	4	130	1843. Mh. 20	By Cash, . .	9	130

BENNOCH, FOGG & SHANNON.

1843. Feb. 8	To Bills Pay.,	4	500	1843. Mh. 31	By Bal. Leg. B.	4	500

LEGER. — SET II.

12

Dr.

MDSE. CO. B.

Cr.

1843.				1843.			
Feb. 8	To Bills Pay.,	4	6024	Fe. 15	By Sundries, .	4	3750
Mh. 18	// Sundries,		6938	Mh. 4	// Mdse., .	6	1410
				// 8	// Sundries, .	6	2535
				// 10	// Dane & D.	7	1200
				// 20	// Cash, . .	8	4067
			12962				12962

BROWN & CO.'S SALES.

1843.				1843.			
Fe. 15	To Sundries,	4	2728 50	Fe. 15	By Cash, . .	4	2728 50

LAND IN ESSEX CO., VT.

1843.				1843.			
Fe. 20	To Ship Don J.	5	6000	Mh. 31	By Bal. Leg. B.	5	6000

JONES'S SALES.

1843.				1843.			
Fe. 20	To Sundries,	5	2313 25	Fe. 20	By Cash, . .	5	2313 25

Dr. **HARROD & DARLING'S SALES.** *Cr.*

1843. Fe. 28	To Sundries,	5	1211	04	1843. Fe. 28	By Cash, . .	5	1211	04

SETH BEMIS & SON.

1843. Mh. 31	To Bal. Leg. B.	5	1146	60	1843. Fe. 28	By Mdse., . .	5	1146	60

BENJAMIN WOOD. (Private Account.)

1843. Fe. 28	To Cash, . .	6	300		1843. Mh. 31	By Stock Acc. 1	401	50
Mh. 31	" "	10	100					
" "	" Interest,	10	150					
			401	50				401 50

C. FROTHINGHAM. (Private Account.)

1843. Jan. 31	To Cash, . .	3	200		1843. Mh. 31	By Stock Acc. 1	503	
Fe. 28	" "	6	200					
Mh. 31	" "	10	100					
" "	" Interest,	10	3					
			503					503

LEGER. — SET II.

14

<i>Dr.</i>				<i>Cr.</i>			
RICHARD BLAKE.							
1843.				1843.			
Jan.31	To Cash, . .	3	35	Mh.31	By Charges, .	9	105
Fe. 28	" " . .	6	35				
Mh.31	" " . .	10	35				
			105				105

CHARLES SINCLAIR.

1843.				1843.			
Mh.31	To Cash, . .	10	1981 90	Mh. 1	By Mdse., .	6	1981 90

HALL BROTHERS.

1843.				1843.			
Mh.20	To Cash, . .	9	5759 57	Mh. 1	By Mdse., .	6	5759 57
" 31	" Bal.Leg.B.	5	6619 99	" 18	" H.B.Sales, 7		6619 99

HARTWELL, LAWRENCE & Co., (New Orleans.)

1843.				1843.			
Mh.10	To Shipt.N.O.	7	8200	Mh.25	By Const.to B.	10	4844 16
" 31	" Cash, . .	10	312 25	" 31	" Bal.Leg.B.	5	8668 09
			8512 25				8512 25

Dr. JAMES FRENCH'S SALES. *Cr.*

1843. Mh.14	To Sundries,	7	1565	60	1843. Mh.14	By Cash, . .	7	1565	60
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HALL BROTHERS' SALES.

1843. Mh.18	To Sundries,	7	6822	65	1843. Mh.18	By Cash, . .	7	6822	65
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JOHN McCALL.

1843. Mh.18	To R. & S. Sal.	7	62	50	1843. Mh.20	By Cash, . .	9	62	50
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SAMUEL BARTON & Co.

1843. Mh.18	To R. & S. Sal.	7	120		1843. Mh.20	By Cash, . .	9	120	
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LEGER. — SMT II.

16

Dr. **ROGERS & SONS' SALES.** *Cr.*

1843. Mh.18	To Sundries,	8	1140	1843. Feb. 8	By Sundries,	4	480
				Mh.18	" "	7	660
			1140				1140

WILLIAM ROGERS & SONS, (Baltimore.)

1843. Mh.20	To Cash, .	8	1088 69	1843. Mh.18	By R. & Sons,	8	1088 69
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ORLANDO TOMPKINS.

1843. Mh.20	To Mdse, .	8	600 80	1843. Mh.31	By Bal.Leg.B.	5	600 80
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TIFFANY, FITE & Co., (Baltimore.)

1843. Mh.20	To Mdse, .	8	1819 50	1843. Mh.20	By Cash, .	8	1000
				" 31	" Bal.Leg.B.	5	319 50
			1819 50				1819 50

MARY FRENCH.

1843. Mh.31	To Bal.Leg.B.	6	23400	1843. Mh.31	By Sundries,	9	23400
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LEGER. — SET II.

Dr.

WILLIAM LORING.

Cr.

1843. Mh.20	To Cash, . . 8	6416	49	1843. Mh.20	By Mdse. Co. B 8	6416	49

J. D. JONES.

1843. Mh.20	To Cash, . . 9	2042	72	1843. Fe. 20	By Jones's Sal. 5	2042	72

J. W. BROWN & Co.

1843. Mh.20	To Cash, . . 9	2627	01	1843. Fe. 15	By Bro. & Co. 4	2627	01

LAND AT JAMAICA PLAIN.

1843. Mh.31	To M. French, 9	2400		1843. Mh.31	By Bal. Leg. B. 6	2400	

CONSIGNMENT TO BOURDEAUX.

1843. Mh.31	To Sundries, 10	12385	53	1843. Mh.31	By Bal. Leg. B. 6	12385	53

LEGER. — SET II.

18

Dr. REAL ESTATE, 174 WASHINGTON STREET. *Cr.*

1843. Mh. 31	To M. French, 9	8000	1843. Mh. 31	By Bal. Leg. B. 6	8000

REAL ESTATE, WASHINGTON SQUARE, N. Y.

1843. Mh. 31	To M. French, 9	13000	1843. Mh. 31	By Bal. Leg. B. 6	13000

HARROD & DARLING, (New Orleans.)

1843. Mh. 31	To Bal. Leg. B. 6	1101 49	1843. Fe. 28	By H. & D.'s S. 5	1101 49

EDWARDS & STODDARD.

1843. Mh. 20	To Cash, . 9	300 96	1843. Fe. 28	By Mdse., . 5	300 96

CASH.

1843. Mh. 13	To Bal. br. fr. f.	4	49421 32	1843. Mh. 18	By Hall Bro.,	7	32 10
" 18	" Hall Bro.,	7	6822 65	" "	" R. & Sons,	8	22 81
" "	" R. & Sons,	7	227 50	" 20	" W. Loring,	8	6416 49
" 20	" Mdse., .	8	9656 50	" "	" Sundries,	9	12039 45
" "	" Sundries,	9	5067 00	" 31	" Const. to B.	10	3866 37
" "	" "	10	442 50	" "	" Sundries,	10	8294 15
" 25	" "		7081 84	" "	" "	10	702 50
				" "	" Bal. Leg. B.	1	47345 44
			78719 31				78719 31

LEGER.—SET II.

TRIAL BALANCE, FOR JAN., 1843.

		<i>Drs.</i>	<i>Crs.</i>
1	B. Wood, Stock Acct.,		27900
1	H. Lincoln, " "		44800
1	C. Frothingham, "		47300
2	Charges,	120 50	
3	Bills Receivable,	9900 35	
3	Bills Payable,		21322 48
4	Cash,	43075 90	
4	Mdse.,	10625 79	
5	Real Estate, Pemberton Square,	14100	
5	Real Estate, India Wharf,	16000	
5	Ship Don Juan,	16000	
5	Boston and Providence R. R.,	4750	
5	Edward Bates,		500
6	George H. Blanchard,	3131 84	
6	Samuel R. Blake,	400	
6	Humphrey, Webb & Co.,		822 20
6	S. S. Pierce,	100	
7	Thomas H. Perkins, Jr.,		3000
7	B. Burgess & Sons,		10200
7	Great Falls Manf. Co.	2450	
7	Abram French,		500
8	Dane & Dana,		2300
8	Boston Bank,	8400	
8	A. Anderson,	6786	
8	Shipment to New Orleans,	7614 48	
9	Silas Pierce & Co.,		2225 56
9	William Burrage,		220 50
9	Consignment to London,	12378 40	
9	Mdse. Co. A.,	2461 24	
10	C. W. Cartwright,	2461 24	
10	B. Nason,	50	
10	J. Finlay,	50	
13	C. Frothingham,	200	
14	R. Blake,	35	
		161090 74	161090 74

LEGER.—SET II.

TRIAL BALANCE, FOR FEB., 1843.

		<i>Dra.</i>	<i>Cra.</i>
2	Profit and Loss,	372	
2	Charges,	50 25	
2	Commission,		595 39
3	Bills Receivable,	8340	
3	Bills Payable,	2376	
3	Interest,	610	
4	Cash,	10801 64	
4	Mdse.,	771	
5	Ship Don Juan,		17000
5	Edward Bates,	848 25	
6	Samuel R. Blake,		400
6	S. S. Pierce,	1875	
8	Dane & Dana,	4726 88	
8	Boston Bank,		8400
8	Alexander Anderson,		3000
9	Mdse. Co. A.,		2851 88
10	B. Nason,	100	
10	J. Hottinguer,		257 12
10	J. Finlay,	50	
11	J. Patterson,	130	
11	J. O'Connell,	476 44	
11	H. Hovey & Co.,	130	
11	Bennoch, Fogg & Shannon,	500	
12	Mdse. Co. B.,	2274	
12	Land in Essex Co., Vt.,	6000	
13	Seth Bemis & Son,		1146 60
13	B. Wood,	300	
13	C. Frothingham,	200	
14	R. Blake,	35	
16	Rogers & Sons' Sales,		480
17	J. D. Jones,		2042 72
17	J. W. Brown & Co.,		2627 01
18	Harrod & Darling,		1101 49
18	Edwards & Stoddard,		300 96
		40203 17	40203 17

LEGER. — SET II.

TRIAL BALANCE, FOR MARCH, 1843.

	<i>Drs.</i>	<i>Crs.</i>
2 Profit and Loss,		521 07
2 Charges,	815	
2 Commission,		406 36
3 Bills Payable,	7100	
3 Interest,		23
4 Cash,		6532 10
4 Mdse.,		3948 08
5 Edward Bates,	250	
6 George H. Blanchard,		3181 84
6 Humphrey, Webb & Co.,		1386 50
6 S. S. Pierce,		1975
7 Benj. Burgess & Sons,	6000	
7 Abram French,		240 75
8 Dane & Dana,		1300
8 Shipment to New Orleans,		8200
9 S. Pierce & Co.,	2327 76	
9 William Burrage,	220 50	
9 Mdse. Co. A.,	390 64	
10 C. W. Cartwright,		2589 82
10 B. Nason,		150
10 J. Finlay,		100
11 J. Patterson,		130
11 Hovey & Co.,		130
12 Mdse. Co. B.,		2274
13 B. Wood,	100	
13 C. Frothingham,	100	
14 R. Blake,		70
14 Hall Brothers,		6619 99
14 Hartwell, Lawrence & Co.,	3668 09	
16 Rogers & Sons' Sales,	480	
16 O. Tompkins,	600 80	
16 Fiffany, Fite & Co.,	319 50	
16 Mary French,		23400
17 J. D. Jones,	2042 72	
17 J. W. Brown & Co.,	2627 01	
17 Land at Jamaica Plain,	2400	
17 Consignment to Bourdeaux,	12385 53	
18 Real Estate, 174 Washington Street,	8000	
18 " " Washington Square, N. Y.,	13000	
18 Edwards & Stoddard,	300 96	
	63128 51	63128 51

LEGER. — SET I.

Dr.

BALANCE SHEET.

Cr.

1843.				1843.			
Jan. 31				Jan. 31			
	To Cash, . . .	1	3469 25		By Bills Pay.,	4	285 00
	// Mdse., . . .	1	3000 01		// J. Gregory,	7	6189 24
	// Bills Rec.,	2	3652 41		// Saxton & P.,	7	98 63
	// W. B. Grant,	2	500 00		// Stock, . . .	1	12631 14
	// Paddock, .	2	170 00				
	// R. & Wil.,	3	30 00				
	// W. P. & Co.,	3	200 00				
6 "	// C. H. & Co.,	3	329 60				
	// F. & Purmot	4	162 63				
	// D. P. Morse,	4	408 73				
9 "	// J. Shannon,	5	2086 75				
	// J. Blanch'd,	6	273 00				
	// J. Williams,	6	1650 00				
	// E. L. & Co.,	7	1944 00				
	// Cotton, . .	7	1229 00				
	// M. French,	7	98 63				
			19204 01				19204 01

N Y.

1

Leger Folio.	TAKEN FROM <i>March 31,</i>	FROTHINGHAM. [Stock Account.]		BALANCES.	
				In our favor.	Against us.
		<i>Drs.</i>	<i>Crs.</i>	<i>Drs.</i>	<i>Crs.</i>
1	Benjamin Wood, (St				
1	Henry Lincoln,				
1	Columbus Frothingh		47506 50		
2	Profit and Loss,				
2	Charges,				
2	Commission,			18240 35	
3	Bills Receivable,				11846 48
3	Bills Payable,				
3	Interest,				
4	Merchandise,				
4	"			12000 00	
5	Real Estate, Pembe			14100 00	
5	" " India			16000 00	
5	Ship Don Juan,				
5	Boston and Provide			4750 00	
5	Edward Bates,			598 25	
6	Humphrey, Webb &				2208 70
7	Thomas H. Perkins				3000 00
7	Benjamin Burgess				4200 00

572

20

25

48

1843.
Jan. 31

6 "

9 "

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LEGER B.

1

Dr. BENJAMIN WOOD, (Stock Account.) *Cr*

				1843. Apr.1	By Bal. Leg. A.	1	29005	72
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HENRY LINCOLN, (Stock Account.)

				1843. Apr.1	By Bal. Leg. A.	1	47220	20
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COLUMBUS FROTHINGHAM, (Stock Account.)

				1843. Apr.1	By Bal. Leg. A.	1	49352	25
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BILLS RECEIVABLE.

1843. Apr.1	To Bal. Leg. A.	3	18240	35				
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BILLS PAYABLE.

				1843. Apr.1	By Bal. Leg. A.	3	11846	48
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CASH.

1843. Apr.1	To Bal. Leg. A.	18	47845	44				
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LEGER B.

2

<i>Dr.</i>		MERCHANDISE.				<i>Cr.</i>	
1843. Apl.1	To Bal. Leg. A.	4	12000	00			

REAL ESTATE, PEMBERTON SQUARE.

1843. Apl.1	To Bal. Leg. A.	5	14100	00			
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REAL ESTATE, INDIA WHARF.

1843. Apl.1	To Bal. Leg. A.	5	16000	00			
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BOSTON & PROVIDENCE RAILROAD.

1843. Apl.1	To Bal. Leg. A.	5	4750	00			
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EDWARD BATES.

1843. Apl.1	To Bal. Leg. A.	5	598	25			
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HUMPHREY, WEBB & Co.

					1843. Apl.1	By Bal. Leg. A.	6	2208	70
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LEGER B.

8

Dr.

THOMAS H. PERKINS, JR.

Cr.

				1843. Apl.1	By Bal.Leg.A.	7	3000	00		
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BENJ. BURGESS & SONS.

				1843. Apl.1	By Bal.Leg.A.	7	4200	00		
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GREAT FALLS MANF. CO.

1843. Apl.1	To Bal.Leg.A.	7	2450	00						
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ABRAM FRENCH.

				1843. Apl.1	By Bal.Leg.A.	7	740	75		
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DANE & DANA.

1843. Apl.1	To Bal.Leg.A.	8	1126	88						
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ALEXANDER ANDERSON, (Mobile.)

1843. Apl.1	To Bal.Leg.A.	8	3786	00						
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LEGER B.

4

Dr.		SILAS PIERCE & Co.				Cr.	
1843. Apl.1	To Bal.Leg.A.	9	102	20			

CONSIGNMENT TO LONDON.

1843. Apl.1	To Bal.Leg.A.	9	12378	40			
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C. W. CARTWRIGHT.

				1843. Apl.1	By Bal.Leg.A.	10	128	58
--	--	--	--	----------------	---------------	----	-----	----

JAMES HOTINGUER, (Jamaica.)

				1843. Apl.1	By Bal.Leg.A.	10	257	12
--	--	--	--	----------------	---------------	----	-----	----

JAMES O'CONNELL, (Dublin.)

1843. Apl.1	To Bal.Leg.A.	11	476	44			
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BENNOCH, FOGG & SHANNON.

1843. Apl.1	To Bal.Leg.A.	11	500	00			
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Dr. LAND IN ESSEX CO., VT. *Cr.*

1843. Apl.1	To Bal.Leg.A.12	6000	00						
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SETH BEMIS & SON.

				1843. Apl.1	By Bal.Leg.A.13	1146	60		
--	--	--	--	----------------	-----------------	------	----	--	--

HALL BROTHERS.

				1843. Apl.1	By Bal.Leg.A.14	6619	99		
--	--	--	--	----------------	-----------------	------	----	--	--

HARTWELL, LAWRENCE & Co., (New Orleans.)

1843. Apl.1	To Bal.Leg.A.14	3668	09						
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ORLANDO TOMPKINS.

1843. Apl.1	To Bal.Leg.A.16	600	80						
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TIFFANY, FITE & Co., (Baltimore.)

1843. Apl.1	To Bal.Leg.A.16	319	50						
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LEGER D.

6

Dr.

MARY FRENCH.

Cr.

				1843. Apl.1	By Bal. Leg. A. 16	23400	00
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LAND AT JAMAICA PLAIN.

1843. Apl.1	To Bal. Leg. A. 17	2400	00				
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CONSIGNMENT TO BOURDEAUX.

1843. Apl.1	To Bal. Leg. A. 17	12385	53				
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REAL ESTATE, 174 WASHINGTON STREET.

1843. Apl.1	To Bal. Leg. A. 18	8000	00				
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REAL ESTATE, WASHINGTON SQUARE, N. Y.

1843. Apl.1	To Bal. Leg. A. 18	13000	00				
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HARROD & DARLING.

				1843. Apl.1	By Bal. Leg. A. 18	1101	49
--	--	--	--	----------------	--------------------	------	----

DAY-BOOK. — SET III.

Boston, April 1, 1843.

Inventory of the Assets and Liabilities from Balance Sheet of Lincoln, Frothingham & Co., March 31, 1843, as follows:—			
✓	Cash in Boston Bank,	47345	44
✓	Bills Received, as per B. B.,	18240	35
✓	Mdse. valued at	12000	00
✓	Real Estate, Pemberton Square,	14100	00
✓	" " India Wharf,	16000	00
✓	Boston and Providence R. R.,	4750	00
✓	Edward Bates,	598	25
✓	Great Falls Manufacturing Co.,	2450	00
✓	Dane & Dana,	1126	88
✓	Alexander Anderson, Mobile,	3786	00
✓	Silas Pierce & Co.,	102	20
✓	Consignment to London,	12378	40
✓	James O'Connell, Dublin,	476	44
✓	Bennoch, Fogg & Shannon,	500	00
✓	Land in Essex County, Vt.,	6000	00
✓	Hartwell, Lawrence & Co., N. O.,	3668	09
✓	Orlando Tompkins,	600	80
✓	Tiffany, Fite & Co., Baltimore,	319	50
✓	Land at Jamaica Plain,	2400	00
✓	Consignment to Bourdeaux,	12385	53
✓	Real Estate, 174 Washington Street,	8000	00
✓	" " Washington Square, N. Y.,	13000	00
			180227 88
Liabilities:—			
✓	Bills Payable, as per B. B.,	11846	48
✓	Humphrey, Webb & Co.,	2208	70
✓	Thomas H. Perkins,	3000	00
✓	Benj. Burgess & Sons,	4200	00
✓	Abram French,	740	75
✓	C. W. Cartwright,	128	58
✓	James Hotinguer, Jamaica,	257	12
✓	Seth Bemis & Son,	1146	60
✓	Hall Brothers,	6619	99
✓	Mary French,	23400	00
✓	Harrod & Darling, New Orleans,	1101	49
			54649 71
	Net Capital,		125578 17

JOURNAL.— SET III.

Boston, April 1, 1843.

1	SUNDRIES	To Stock.			
1	Cash,		47345	44	
1	Bills Receivable,		18240	35	
1	Mdse.,		12000	00	
1	Real Estate, Pemberton Square,		14100	00	
1	" " India Wharf,		16000	00	
2	Boston and Providence R. R.,		4750	00	
2	Edward Bates,		598	25	
2	Great Falls Manufacturing Co.,		2450	00	
2	Dane & Dana,		1126	88	
2	Alexander Anderson, Mobile,		3786	00	
2	Silas Pierce & Co.,		102	20	
3	Consignment to London,		12378	40	
3	James O'Connell, Dublin,		476	44	
3	Bennoch, Fogg & Shannon,		500	00	
3	Land in Essex County, Vt.,		6000	00	
3	Hartwell, Lawrence & Co., N. O.,		3568	09	
3	Orlando Tompkins,		600	50	
4	Tiffany, Fite & Co., Baltimore,		319	56	
4	Land at Jamaica Plain,		2400	00	
4	Consignment to Bourdeaux,		12385	53	
4	Real Estate, 174 Washington Street,		8000	00	
4	" " Washington Square, N. Y.,		13000	00	180227 88
1	STOCK	To Sundries.			
4	Bills Payable, as per B. B.,		11846	48	
5	Humphrey Webb & Co.,		2208	70	
5	Thomas H. Perkins,		3000	00	
5	Benj. Burgess & Sons,		4200	00	
5	Abram French,		740	75	
5	C. W. Cartwright,		128	58	
5	James Hotinguer, Jamaica,		257	12	
6	Seth Bemis & Son,		1146	60	
6	Hall Brothers,		6619	99	
6	Mary French,		23400	00	
6	Harrod & Darling, N. O.,		1101	49	54649 71

LEGER. — SET III.

1

<i>Dr.</i>		Stock.		<i>Cr.</i>	
1843.				1843.	
Apl.1	To Sundries, . 1	54649	71	Apl.1	By Sundries, . 1
					180227 88

CASH.

1843.					
Apl.1	To Stock, . . 1	47345	44		

MERCHANDISE.

1843.					
Apl.1	To Stock, . . 1	12000	00		

BILLS RECEIVABLE.

1843.					
Apl.1	To Stock, . . 1	18240	35		

REAL ESTATE, PEMBERTON SQUARE.

1843.					
Apl.1	To Stock, . . 1	14100	00		

REAL ESTATE, INDIA WHARF.

1843.					
Apl.1	To Stock, . . 1	16000	00		

Dr. BOSTON & PROVIDENCE RAILROAD. Cr.

1843.									
Apl.1	To Sundries, .	1	4750	00					

EDWARD BATES.

1843.									
Apl.1	To Stock, .	1	598	25					

GREAT FALLS MANF. CO.

1843.									
Apl.1	To Stock, .	1	2450	00					

DANE & DANA.

1843.									
Apl.1	To Stock, .	1	1126	88					

ALEXANDER ANDERSON, (Mobile.)

1843.									
Apl.1	To Stock, .	1	3786	00					

SILAS PIERCE & Co.

1843.									
Apl.1	To Stock, .	1	102	20					

Dr.		CONSIGNMENT TO LONDON.				Cr.	
1843.	Apl.1	To Stock, . . 1	12378	40			

JAMES O'CONNELL, (Dublin.)

1843.	Apl.1	To Stock, . . 1	476	44			
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BENNOCH, FOGG & SHANNON.

1843.	Apl.1	To Stock, . . 1	500	00			
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LAND IN ESSEX CO., VT.

1843.	Apl.1	To Stock, . . 1	6000	00			
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HARTWELL, LAWRENCE & Co., (New Orleans.)

1843.	Apl.1	To Stock, . . 1	3668	09			
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ORLANDO TOMPKINS.

1843.	Apl.1	To Stock, . . 3	600	80			
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LEGER. — SET III.

4

Dr. **TIFFANY, FITE & Co., (Baltimore)** *Cr.*

1843.									
Apl.1	To Stock, . . 1		319	50					

LAND AT JAMAICA PLAIN.

1843.									
Apl.1	To Stock, . . 1		2400	00					

CONSIGNMENT TO BOURDEAUX.

1843.									
Apl.1	To Stock, . . 1		12385	53					

REAL ESTATE, 174 WASHINGTON STREET.

1843.									
Apl.1	To Stock, . . 1		8000	00					

REAL ESTATE, WASHINGTON SQUARE, N. Y.

1843.									
Apl.1	To Stock, . . 1		13000	00					

BILLS PAYABLE.

					1843.				
					Apl.1	By Stock, . . 1	11846	48	

LEGER. — SET III.

5

Dr. HUMPHREY, WEBB & Co. *Cr.*

			1843. Apl.1	By Stock, . . 1	2208 70
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THOMAS H. PERKINS, JR.

			1843. Apl.1	By Stock, . . 1	3000 00
--	--	--	----------------	-----------------	---------

BENJ. BURGESS & SONS.

			1843. Apl.1	By Stock, . . 1	4200 00
--	--	--	----------------	-----------------	---------

ABRAM FRENCH.

			1843. Apl.1	By Stock, . . 1	740 75
--	--	--	----------------	-----------------	--------

C. W. CARTWRIGHT.

			1843. Apl.1	By Stock, . . 1	128 58
--	--	--	----------------	-----------------	--------

JAMES HOTINGUER, (Jamaica.)

			1843. Apl.1	By Stock, . . 1	257 12
--	--	--	----------------	-----------------	--------

<i>Dr.</i>		SETH BENIS & SON.				<i>Cr.</i>	
			1843. Apl. 1	By Stock, . 1		1146	60

HALL BROTHERS.

			1843. Apl. 1	By Stock, . 1		6619	99
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MARY FRENCH.

			1843. Apl. 1	By Stock, . 1		23400	00
--	--	--	-----------------	---------------	--	-------	----

HARROD & DARLING, (New Orleans.)

			1843. Apl. 1	By Stock, . 1		1101	49
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PRIVATE LEGER.—SET III.

<i>Dr.</i>	Stock.				<i>Cr.</i>
1843. Apl.1	1	125578	17		

PROFIT AND LOSS.

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INTEREST.

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HENRY LINCOLN.

			1843. Apl.1	By Stock, . .	1	47220	20
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COLUMBUS FROTHINGHAM.

			1843. Apl.1	By Stock, . .	1	49852	25
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BENJAMIN WOOD.

			1843. Apl.1	By Stock, . .	1	29005	72
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BILL-BOOK.

BILLS RECEIVABLE.

Date.	When entered.	No	By whom drawn.	In whose Favor.	Endorsers.
1842. June 15	1843. Jan. 2	1	Levi Briggs.	Benj. Wood.	S.S. Pierce.
" " 20	" "	2	Chas. Titcomb.	" "	
" " 22	" "	3	M. Lord.	" "	
" " 25	" "	4	F. R. Lincoln.	" "	
" July 16	" "	5	Saml. Leeds.	" "	
" " 18	" "	6	Gil. Brownell.	" "	
" " 19	" "	7	S. S. Blanchard.	" "	
" " 28	" "	8	T. Bryant.	" "	
" Aug. 7	" "	9	J. V. Browne.	" "	
" " 9	" "	10	Wm. Brown.	" "	
" Sept. 13	" "	11	Wm. Tyler.	" "	
" Oct. 30	" "	12	John Redman.	" "	
1843. Jan. 3	" "	13	Geo. Hill & Co.	Linc'n, F. & Co.	
" " "	" "	14	Saml. Leeds.	" "	
" Feb. 8	Feb. 8	15	G. Greenough.	" "	
" " 20	" "	16	D. Lane & Son.	" "	
" " 28	" "	17	H. Mansfield.	" "	

BILL-BOOK.

BILLS RECEIVABLE.

Time.	When due.												Dolls.	Cts	Remarks.
	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.			
8 mo.		15/18											2500 00		Pd.Fc.18,'43
8 "		20/23											700 00		" " 23, "
8 "		22/25											200 00		" " 25, "
8 "		25/28											5000 00		" " 28, "
6 "	16/19												600 00		"Jan.19, "
6 "	18/21												500 00		" " 21, "
6 "	19/22												100 00		" " " "
6 "	23/31												1000 00		" " 31, "
8 "				7/10									200 00		
8 "				9/12									1200 00		
8 "					13/18								1000 00		
8 "						30/3							5000 00		
8 "									3/6				2177 85		
90 days.				3/6									322 50		
Bot. bond.													2140 00		
90 days.					20/23								6000 00		
90 "					23/31								200 00		

BILL-BOOK.

BILLS PAYABLE.

Date.	When entered.	No	By whom drawn.	In whose Favor.	Endorsers.
1842. June 7	1843. Jan. 2	1	Benj. Wood.	Hall Brothers.	
" July 16	" "	2	" "	W. Ap'ton & Co.	
" Aug. 9	" "	3	" "	David Snow.	
" Sept. 5	" "	4	" "	P. C. Brooks.	
" Oct. 19	" "	5	Henry Lincoln.	G. Hill & Co.	
" Nov. 1	" "	6	" "	J. Taber & Co.	
" " 4	" "	7	" "	D. Lane & Son.	
" " 9	" "	8	" "	Uph'm, A. & Co.	
" " 30	" "	9	" "	Abel Abbott.	
1843. Jan. 25	" 25	10	Lin'ln, F. & Co.	John Tyler.	C. W. Cart.
" Feb. 8	Feb. 8	11	" "	Wm. Loring.	
" " "	" "	12	B., F. & S.	H. H. Fenton.	

BILL-BOOK.

BILLS PAYABLE.

Time.	When due.												Dolls. Cts		Remarks.
	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.			
8 mo.		7/10											2000 00		Pd. Fe. 10, '13
6 "	18/19												5000 00		// Jan. 19, "
6 "		9/11											5000 00		// Feb. 11, "
6 "			5/8										5000 00		// Mh. 8, "
4 "		19/22											1300 00		// Feb. 22, "
4 "			1/4										600 00		// Mh. 4, "
6 "					4/6								600 00		// Feb. 20, "
6 "					9/12								1500 00		// Mh. 8, "
6 "					80	2							400 00		
90 days.				25/28									4922 48		
90 "					8/11								6024 00		
60 "				11/14									500 00		

INVOICE-BOOK. — SET II.

2

Boston, Feb. 28, 1843.

Journal, p. 5.	Bot. of	EDWARDS & STODDARD,	
	At 90 days' credit,		
	1 box Cav. Tobacco, 175 — 30 = 145 lbs. @ 20, 29 00		
	1 bbl. powdered Sugar, 240 — 40 = 200 " " 13, 26 00		
	2 half-chests Young Hyson Tea,		
	56 + 54 = 110 — 30 = 80 " " 60, 48 00		
	5 casks Pearlashes, —		
	443 — 53		
	572 — 67		
	505 — 61		
Journal, p. 5.	494 — 58		
	494 — 54		
	2509 — 293 = 2216 " " 6,132 96		
	1 " Potash, . . 550 — 50 = 500 " " 5, 25 00		
	500 ft. Chelmsford Window Glass, 12 by 10, " \$8, 40 00	300 96	
	"		
	Bot. of	JAMES FERGUSON,	
	For Cash,		
	12 bbls. N. O. Sugar, . . 2642 lbs. @ 7, 184 94		
	6 boxes B. H. " . . 2430 " " 7, 170 10		
Journal, p. 5.	200 bags Shot, 5000 " " 6, 300 00		
	6 bbls. Cloves, 702 " " 26, 182 52		
	20 casks Pearlashes, . . 8844 " " 5, 442 20		
	1000 ft. Chelmsford Window Glass, . @ 8.00, 80 00	1359 76	
	"		
	Bot. of	SETH BEMIS & SON,	
	At 4 months,		
	50 obls. Logwood, 7500 lbs. 1000 net 6500 @ 1 1/2, 97 50.		
	50 " Campeachy, 7000 " 1000 " 6000 " 2, 120 00		
	50 " Redwood, 7220 " 1220 " 6000 " 2, 120 00		
	50 " Camwood, 7130 " 1130 " 6000 " 3, 180 00		
	50 " Hyper Nic., 6950 " 1000 " 5950 " 3, 178 50		
	40 " Peachwood, 5800 " 700 " 5100 " 3, 153 00		
	20 " Hatchwood, 2900 " 390 " 2510 " 3, 75 30		
	20 " Fustic, 2860 " 360 " 2500 " 3, 75 00		
	20 " Nic. Wood, 2840 " 390 " 2450 " 3, 73 50		
	20 " Nicaragua, 2820 " 360 " 2460 " 3, 73 80	1146 60	

INVOICE-BOOK. — SET II.

8

BOSTON, *March 1, 1843.*

Journal, p. 6.	Bot. of HUMPHREY, WEBB & Co.	
	On account, Merchandise per Invoice,	1066 50
Journal, p. 6.	Bot. of CHARLES SINCLAIR,	
	On 6 mo. Merchandise per Invoice,	1981 90
Journal, p. 6.	Bot. of HALL BROTHERS,	
	At 8 months, Merchandise per Invoice,	5759 57
Journal, p. 8.	Bot. of ABRAM FRENCH,	
	On 4 mo. Merchandise per Invoice,	240 75
<i>Some merchants do not copy the invoices rendered, as on pages 1 and 2, but only file them, and enter as above.</i>		

COMMISSION INVOICE-BOOK — SET II.

1

Boston, Jan. 12, 1843.

Invoice of 30 bales Cotton, recd. from Messrs. Harrod
& Darling, New Orleans, to be sold on their acct.
and risk.

30 bales Cotton, marked G. H.

442	441	
449	440	
441	441	
447	442	
444	441	
442	444	
444	448	
446	446	
448	450	
450	450	
452	452	
454	454	
456	456	
458	458	
460	460	13456 lbs. @ 10
		1345 60

"

Invoice of sundry Goods recd. from J. W. Brown &
Co., New York, to be sold on their acct. and risk.

2 pieces blue Cloth, . . .	27 $\frac{3}{4}$ yds. @ 3.25,	90 19	
20 tufted Rugs, (1) . . .	. . . // 6.00,	120 00	
45 doz. blk. cotton Hose, . . .	. . . // 2.00,	90 00	
3 ps. col'd Mous. de Laine, 150 yds. //	50,	75 00	
100 doz. ladies' col'd kid Gloves, No. 49, //	6.50,	650 00	
100 " " " " " " //	51,	675 00	
50 " " " " " " //	52,	325 00	
2 bales Delaware Ticking,			
569 $\frac{1}{2}$ + 558 $\frac{1}{2}$ = 1127 $\frac{1}{2}$ yds. //	10,	112 77	
2 " Delaware Ticking,			
560 + 570 = 1130 " //	9,	101 70	
4 cases 30 in. silk Umbrellas, No. 48, //	3.00,	144 00	
4 " " " " " " //	48,	3.25, 156 00	
4 " " " " " " //	48,	2.00, 144 00	2683 60

COMMISSION INVOICE-BOOK. — SET I.

2

Boston, Feb., 1843.

Invoice of 344 bbls. Flour, received via New York, per
schr. Reside, to be sold by Lincoln, Frothingham &
Co., for acct. and risk of S. D. Jones, Orleans Mills
150 bbls. J. D. Jones's brand.

50 " C. & D. "
20 " " " " "
124 " D. J. "

344

Boston, Feb. 1, 1843.

Boston, Feb. 8, 1843.

Recd. per brig Atalantis, Smith, master, from Messrs.
Harrod & Darling, New Orleans, 30 bales Cotton,
marked R., to be sold on their acct. and risk. as
follows:—

442	441	442	444	452	452
449	440	444	446	454	454
441	441	446	448	456	456
447	442	448	450	458	458
444	441	450	450	460	460

2223 + 2205 + 2230 + 2238 + 2280 + 2280 = 13456 lbs. @ 92 1278 92

Invoice of 1077 boxes Oranges, received of W. Mun-
roe, Esq., of this city, to be sold on his acct., marked
S. S.

Boston, Feb. 26, 1843.

Invoice of Sundries, received from Hall Brothers, to be
sold on their acct. by Lincoln, Frothingham & Co.

Boston, Feb. 27, 1843.

2 cases Prints, (E. B.)	1990 ² yds. @	6,	119 43
7 " " (E.)	10325 ² " "	10,	1032 57
3 " blue " (C. B.)	4507 ¹ " "	14 ² ,	653 56
1 " " " (F.)	1514 " "	10,	151 40
36 " Shirtings, (C. M.)	24377 " "	7,	1706 39
1 " Diapers, " "	50 ps., @	1.50,	75 00
7 " Prints, (X.)	10057 yds. "	12,	1206 84
1 " Bro. Cloths, (S.)	108 " "	2.50,	270 00
20 " Drillings, (O.C.D.)	11131 " "	9,	1001 79
1 " Silesias, (P. C.)	1219 " "	11,	134 09

6351 07

Invoice of 95 bbls. Mackerel, recd. from Wm. Rogers
& Son, to be sold on their acct. and risk, by Lincoln,
Frothingham & Co.

Feb. 8, 1843.

OUTWARD INVOICE-BOOK. — SET II.

1

Boston, Jan. 5, 1843.

Invoice of sundry Mdse. shipped, per the Goddard, Potter, master, to Alexander Anderson, Mobile.		
1000 bbls. Flour, marked S. S. . . @ 6.75, 6750 00		6786
Charges, per C. B., 36 00		
" "		
Invoice of Mdse. shipped, per the Damascus, Bliss, master, to Hartwell, Lawrence & Co., New Orleans, to be sold on our acct. Jan. 5, 1843.		
500 bbls. fine Flour, C. & R. Brand, @ 6.00, 3000 00		7614 48
500 " Apples, " 3.50, 1750 00		
500 " dried " " 5.00, 2500 00		
14½ " " Peaches, " 12.00, 174 00		
	7424 00	
Charges:— Cartage and Labor, 42 00		7614 48
Insurance, 148 48		
13		
Invoice of Mdse. shipped to Alexander Brown & Sons, London, to be sold on our acct. Jan. 13, 1843.		
300 bales Cotton, marked C. R. C., and weighing 123600 lbs. @ 10, 12360 00		12378 40
Trucking and Labor, 18 40		
Invoice of sundry Mdse. shipped, per the Don Juan, Pearson, master, per Order, for acct. and risk of James Hotinguer, Jamaica.		
2500 bbls. super. Flour, 16275 00		16742 88
Charges:—		
Inspection and Lining, 35 00		
Truckage and Labor, 26 00		
Our Commissions, 2½ %, 406 88		
Boston, Feb. 6, 1843.		

SALES-BOOK. — SET II.

1

Boston, Jan. 5, 1843.

Journal, p. 2.	Sold WILLIAM ANDERSON, for Cash,			
	10 dozen,	285 lbs. Calf Skins, . . @	78, 222 30	
	100 sides,	1694 // Sole Leather, . //	25, 423 50	
	65 //	799 // " " . //	25, 199 75	
	10 rolls,	560 // Split " . //	30, 168 00	
	3 //	30 doz. White Linings, //	4.00, 120 00	
	50 sides,	1050 ft. Grain Leather, . //	15, 157 50	1291 05
Journal, p. 2.	Sold HUNT & BROOKS, for Cash,			
	104 sides,	1131 lbs. African Kip Leather, @	12, 135 72	
	50 //	1250 // Wax " " //	20, 250 00	
	50 //	1205 // Russet. " " //	25, 301 25	
	100 //	1108 // Sole " " //	30, 332 40	1019 37
Journal, p. 2.	Sold GEO. H. BLANCHARD, on acct.			
	6 hhd.	Porto Rico Sugar, 7636 lbs. @	6½, 496 34	
	12 bags	Java Coffee, . . 1440 // //	13, 187 20	
	10 bbls.	Sperm Oil, . . 320 gs. //	85, 272 00	
	25 casks	Raisins, //	4.50, 112 50	
	10 chests	Y. H. Tea, . 900 lbs. //	70, 630 00	
	10 //	Souchong // . 932 " //	45, 419 40	
	90 firkins	Lard, . . . 3620 " //	12, 434 40	2551 84
Journal, p. 2.	Sold GEO. HILL & Co.			
	2 cases	Prints, . . . 1990 yds. @	7, 139 30	
	7 //	" " . . . 10325 " //	11, 1135 75	
	3 //	blue " . . . 4507 " //	16, 721 12	
	1 //	" " " . . . 1514 " //	12, 181 68	2177 85
Journal, p. 2.	Recd. in payment their Note at 8 months.			
	Sold SAML. LEEDS,			
	3 cases,	36 pr. men's thick peg Boots, @	2.50, 90 00	
	5 //	60 " " grain " " //	2.00, 120 00	
	1 //	50 " " Kill-wets, . . //	1.25, 62 50	
	1 //	100 " " Slippers, . . //	50, 50 00	322 50
Recd. in payment his Note, 90 days.				7362 61

Boston, Feb. 28, 1843.

Journal, p. 5.	Sold HENRY MANSFIELD,		
	1 box Cav. Tobacco, 175—30=145 lbs. @ 25,	36 25	
	1 bbl. powdered Sugar, 240—40=200 " "	15, 30 00	
	2 half-chests Y. H. Tea,		
	56 + 54 = 110—tare, 30 = 80 " "	65, 52 00	
	5 casks Pearlashes,		
	444	53, Tare.	
	572	67	
	505	61	
	494	58	
	494	54	
	2509	293 = 2216 " "	7,155 12
	1 " Potash, . 550—50 = 500 " "	6, 30 00	
	500 ft. Chelmsford Window Glass, 12 by 10, @ \$9,	45 00	348 37
	Rec'd. in Payment his Note, at 90 days, 200 00		
	" " " Cash for balance, 148 37		348 37
	"		
Journal, p. 5.	Sold EDWARD BATES, on acct.,		
	50 bbls. Logwood, 7500 lbs. 1000 . 6500 @ 2,	130 00	
	50 " Campeachy, 7000 " 1000 . 6000 " 2½,	150 00	
	50 " Redwood, 7220 " 1220 . 6000 " 2½,	150 00	
	50 " Camwood, 7130 " 1130 . 6000 " 3½,	210 00	
	50 " Hyper Nic., 6950 " 1000 . 5950 " 3½,	208 25	848 25
	"		
Journal, p. 5.	Sold SAM'L. S. PIERCE, as follows, for Cash:—		
	12 bbls. N. O. Sugar, . 2642 lbs. @ 7½,	198 15	
	6 boxes B. H. " 2430 " "	8, 194 40	
	200 bags Shot, 25 ea. 5000 " "	7, 350 00	
	6 bbls. Cloves, 702 " "	30, 210 60	
	20 casks Pearlashes, . 8864 " "	6, 531 84	
	1000 ft. Chelmsford Window Glass, @ 9.00,	90 00	1574 99

SALES-BOOK. — SET II.

BOSTON, *March* 20, 1843.

Journal, p. 8.	Sold HERMAN COOPER, for Cash,			
	36 bales	Sheetings, : . 24377 yds. @ 8,	1950 16	
	1 "	Diapers, . . 50 ps. "	2.00, 100 00	
	7 cases	Prints, . . . 10505 yds. "	14, 1470 70	
	1 bale	Brown Clo., . 1200 "	3.16, 3792 00	
	20 "	Drillings, . . 11131 "	10, 1113 10	
	1 case	Prints, . . . 1300 "	13, 169 00	
	18 bales	Sheetings, . 12188 "	8, 975 04	9570
	"			
	Sold ORLANDO TOMPKINS, 4 months,			
Journal, p. 8.	40 bbls.	Peachwood, 5800 . 700 . 5100 lbs. @ 4,	204 00	
	20 "	Hatchwood, 2900 . 390 . 2510 "	4, 100 40	
	20 "	Fustic, 2860 . 360 . 2500 "	4, 100 00	
	20 "	Nic. Wood, 2840 . 390 . 2450 "	4, 98 00	
	20 "	Nicaragua, 2820 . 360 . 2460 "	4, 98 40	600 80
Journal, p. 8.	"			
	Sold TIFFANY, FITE & Co., Baltimore,			
	3 cases,	150 prs. men's russet Brogans, @ 87,	130 50	
	5 "	250 " " black " . "	1.00, 250 00	
	6 "	72 " " kip Boots, . . "	2.00, 144 00	
	3 "	36 " " calf " . . "	2.50, 90 00	
	2 "	24 " " " sewed, "	5.00, 120 00	
	1 "	60 " " " Brogans, . "	2.00, 120 00	
	1 "	60 " " " peg'd. "	1.50, 90 00	
	1 "	100 " women's " " . "	1.13, 113 00	
	1 "	100 " " " " " . "	1.00, 100 00	
	1 "	60 " ladies' kid Slippers, . "	1.00, 60 00	
	1 "	60 " " " Buskins, . "	1.00, 60 00	
	1 "	140 " child's col'd. Boots, . "	30, 42 00	1319 50
	Recd. Cash on the above, \$1000.			
Journal, p. 8.	"			
	Sold PLUMMER & COOPER, for Cash,			
	12 pieces	col'd. Lawns, . . . 80 yds. @ 30,	24 00	
	50 dozen	spool Cotton, "	65, 32 50	
	50 "	" " " " "	60, 30 00	86 50

COMMISSION SALES-BOOK. — SET II.

1

Boston, Feb., 1843.

		Sales of Mdse. received per brig Waln, Matthews, master, and sold for acct. and risk of William Rogers & Sons, Baltimore.			
		<i>Purchasers. Mackerel.</i>			
1843.		Saml. R. Blake, No. 2, 10 bbls. @ 10,	30 days,	100	
Feb. 8		" " " " 10 " " 12,	15 "	120	
		John Patterson, " " 10 " " 13,	30 "	130	
		H. Hovey & Co., " " 10 " " 13,	4 mos.	130	
				480	
Sales by Whitwell, Seaver & Co., for acct. of Messrs. J. W. Brown & Co., New York.					
For Cash.					
Feb. 15	Journal, p. 4.	2 pieces blue Cloth, 27½ yds. @ 3.50,	97 13		
		20 tufted Rugs,	6.00,	120 00	
		45 doz. blk. cotton Hose, . . . "	1.75,	78 75	
		3 ps. col'd. Mous. de Laine,		75 00	
		100 doz. ladies' col'd kid Gloves,			
		No. 49, " 6.75,	675 00		
		100 " " " " " 51, " 7.00,	700 00		
		50 " " " " " 52, " 6.50,	325 00		
		2 bales Delaware Ticking,			
		569½ + 558½ = 1127½ yds. " 9½,	107 12		
2 Delaware Ticking,					
560 + 570 = 1130 " " 9,	101 70				
4 cases 30 in. silk Umbrellas, " 3.25,	156 00				
4 " " " " " 3.10,	148 80				
4 " " " " " 3.00,	144 00	2728 50			
Charges.					
Cash, Advertising, &c.,		5 00			
" Postage,		1 50			
" Trucking and Labor,		2 25			
" State Duty, 1%,		27 29	36 04		
Commission,		65 45	101 49		
Net amt. due to Cr. of J. W. Brown & Co., . .				2627 01	
E. & O. E.					
Boston, Feb. 15, 1843.					
LINCOLN, FROTHINGHAM & Co.					

COMMISSION SALES-BOOK. — SET. II.

2

Boston, Feb., 1843.

1843. Feb. 20	Sales of 344 bbls. Flour, by Lincoln, Frothingham & Co., for acct. of J. D. Jones, Orleans Mills, New York, received via New York, per schooner Reeside.				
	Cash.				
	A. Plummer, Jr.,	150 bbls. J.D.J. brand,	\$6 $\frac{3}{4}$,	1012 50	
	Charles Miller,	50 " C.&D. "	6 $\frac{5}{8}$,	331 25	
	Peter Towne,	20 " " "	6 $\frac{5}{8}$,	132 50	
	Jacob Vanvack-				
	enburgh,	124 " D.J. "	6 $\frac{3}{4}$,	837 00	2313 25
		344			
	<i>Charges.</i>				
	Cash, paid the following charges:—				
Journal, p. 5.	Canal freight on 350 bbls., . . .				84 11
	Freight from Albany to New York, 1/, 43				75
					127 86
	6 bbls. short,				36 00
	Inspection,				3 44
	Cooperage,				5 26
	Cartage to Maiden Lane,				15 31
	Commission paid in New York, 2 cts. p bbl.,				6 88
	Exchange on Draft, 122.75, p charges, $\frac{1}{4}$ %,				31
	Freight from New York to Boston, . . .				68 80
	Boston Wharfage, 2 cts. per bbl., . . .				6 88
	Insurance on \$2236, @ $\frac{5}{8}$ %,				13 97
					212 71
	Commission on \$2313 $\frac{25}{100}$, @ $2\frac{1}{2}$ %,				57 82
	Net proceeds, to Cr. of J. D. Jones,				270 53
					2042 72
	E. & O. E.				
	Boston, Feb. 20, 1843.				
	LINCOLN, FROTHINGHAM & Co.				
	A copy of the above (account sales) should be sent to J. D. Jones, Orleans Mills, N. Y.				

COMMISSION SALES-BOOK. — SET II.

8

BOSTON, *Feb.*, 1843.

Sales of 30 bales Cotton, for acct. of Harrod & Darling, New Orleans.			
1843.	By Cash.		
Feb. 28	30 bales, weighing as per invoice rendered, 13456 lbs. @ 9,	1211 04	
<i>Charges.</i>			
	Cash paid Freight and Cartage,	49 00	
	Commission on 1211.04, 5%,	60 55	109 55
	Balance due Harrod & Darlong,	1101 49	
Sales of 1077 Reams Paper, for acct. of James French, Boston.			
1843.			
Mar. 14	By Cash, 600 reams, @ 1.70,	1020 00	
	" " 477 " sundry persons,	545 60	1565 60
<i>Charges.</i>			
	Charges, Truckage, and Labor,	7 50	
	Commission 5%,	78 28	85 78
	Cash paid James French in full,	1479 82	
Sales of sundries by Coolidge & Haskell, for acct. of Hall Brothers.			
1843.			
Mar. 18	By Cash, as per sales rendered,	6822 65	
<i>Charges.</i>			
	Cash paid for Freight, Insurance, &c.,	32 10	
	Commission on the above,	170 56	202 66
	Balance due Hall Brothers,	6619 99	

COMMISSION SALES-BOOK. — SET. II.

4

BOSTON, *March*, 1843.

		Account Sales of Mdse. received per brig R. Waln, Matthews, master, and sold for acct. and risk of William Rogers & Sons, Baltimore.	
1843.	<i>Purchasers.</i>	<i>Mackerel.</i>	
Mar. 18	Edward Bates, . . .	No. 2, 20 bbls. @ 12½, 4 mos.	250
" "	John McCall, . . .	" " 5 " " 12½, 15 days,	62 50
" "	Saml. Barton & Co., " "	" 10 " " 12, "	120
" "	Cash,	" 10 " " 11½, "	115
" "	"	" 5 " " 11½, "	57 50
" "	"	" 5 " " 11, "	55
			660
		Amount of Sales, posted Feb. 8, 1843,	480
			1140
		<i>Charges.</i>	
Journal, p. 7 and 8.	Cash paid Freight, as per Bill Lading, 11 25		
	" " Porterage to Store, . . . 3 86		
	" " Cooperage, 1 00		
	" " Storage, 4 20		
	" " Labor, &c., 1 25		
	" " Advertising, 1 25 22 81		
	Commission on \$1140, 2½%, 28 50		51 31
		Net amt. due to Cr. of Wm. Rogers & Sons, . .	1088 69
		E. & O. E.	
		LINCOLN, FROTHINGHAM & Co.	

ACCOUNT CURRENT.

Dr. { Messrs. Hall Brothers, New York, in Account Current and Interest Account, to Dec. 30, 1842, } Cr.															
with Lincoln, Frothingham & Co.															
Amount.						Mo. Da.		Interest.		Amount.		Mo. Da.		Interest.	
1842.						1842.		1842.		1842.		1842.		1842.	
July 1 To Cash pd. your Notes in favor S. Williams, due this day, 250						July 13 By Mdse., as per Invoice-Book, due Oct. 1,		2140 00		2		29		81 75	
Geo. Francis, " " " 185						Aug. 19 " " shipped per Order, to Wm. Anderson, Liverpool, per Invoice, due Nov. 6,		755 00		5		29		22 52	
G. Brownell, 320						" 27 " our Draft, at sight, in favor Bates, Turner & Co.,		3000 00		5		22		86 00	
" 8 " Cash pd. your Draft on us at sight, in favor G. Hill & Co.,						Oct. 25 " Goods, per Invoice, due Nov. 20,		5700 00		5		02		144 40	
" 28 " Goods sent, per Order, to W. Loring, Valparaiso, per Inv.,						Nov. 24 " our Draft, at sight, favor T. Austin,		700 00		4		20		16 33	
Aug. 10 " Cash pd. your Draft in favor R. Lincoln & Co.,						Dec. 30 " Balance carried forward,		832 00		3		26		16 09	
Sept. 4 " Goods, as per Invoice, sent E. Hayden, Portland, per your Order,								410 00		2		17		5 26	
Oct. 13 " our Acceptance of yr. Draft at sight, favor A. Rice,								900 00				29		4 35	
Nov. 1 " our Acceptance of yr. Draft on us at 30 days,								1960 00							
Dec. 30 " paid Draft, favor J. Page,								137 86							
" Bal. of Interest to Dec. 30,								14394 86						294 95	
								14394 86						294 95	
Dec. 30 " Balance due this day,								1264 86						294 95	

BILL OF LADING-BOOK AND CHECK-BOOK.

BILL OF LADING-BOOK.

SHIPPED, in good order and condition, by LINCOLN, FROTHINGHAM & Co., on board the good brig called the Persia, whereof L. R. JONES is master for the present voyage, now lying in the Port of Boston, and bound for London; To say:

Three hundred bales Cotton,

being marked and numbered as in the margin, and are to be delivered, in like good order and condition, at the aforesaid Port of London, (the danger of the Seas only excepted,) unto ALEXANDER BROWN & SONS, or to Assigns, he or they paying Freight for the said Goods, with Primage and Average accustomed.

In witness whereof, the master of the said vessel hath affirmed to three Bills of Lading, all of this tenor and date; one of which being accomplished, the others to stand void.

Dated at BOSTON, this 13th day of *January*, 1843.

S. R. JONES.

CHECK-BOOK.—BOSTON BANK.

1843.

1843.		Drs.	Crs.	BOSTON BANK.
Jan. 2	Deposited	45000 00		No. 1. 36 dols. BOSTON, Jan. 2, 1843. Pay to S. D. FALLS, or Bearer, thirty-six dollars.
" 3	"	1291 05	36 00	LINCOLN, FROTHINGHAM & Co. To the Cashier.
" "	"	1019 37		No. 2. F. H. WHITE.
" 19	"	600 00		Jan. 5, 1843.
" 21	"	600 00		No. 3. HUMPHREY, WEBB & Co.
" 31	"	1000 00	190 48	Jan. 9, 1843.
			734 14	No. 4. SAMUEL JONES.
			55 00	Jan. 10, 1843.
			18 40	No. 5. AUGUSTUS FROST.
			5000 00	Jan. 13, 1843.
				No. 6. BILLS PAYABLE, No. 2.
				Jan. 19, 1843.
	Deposits, this month, .	49510 42	400 50	No. 7. B. NASON.
	Sums drawn,	6434 52	6434 52	Jan. 31, 1843.
	Balance in Bank,	43075 90		
		49510 42		

CASH-BOOK, DAY-BOOK, AND JOURNAL,
COMBINED.

CASH-BOOK, DAY-BOOK, AND JOURNAL COMBINED.

Dr.

Boston, January 2, 1843.

Cr.

Profit and Loss.	Cash.	Mdse.	Sun- dries.		Sun- dries.	Mdse.	Cash.	Profit and Loss.
				SUNDRIES . . Dr. to Stock.	12000 00			
				For the following assets:—				
	5000 00	3 00 00		Cash in N. England Bank.				
			1500 00	Mdse. on hand.				
			1500 00	Bills Rec'ble, per Bill-Book.				
			500 00	H. S. Lincoln owes on acct.				
			170 00	Wm. B. Grant " "				
			130 00	T. W. Paddock " "				
			200 00	Rice & Wilkinson, "				
				White, Prince & Co. "				
			647 0	CALVIN HAGAR.				
				Sales Book . . . To Mdse.		647 80		
				3				
	89 60			CASH.				
				Sales Book . . . To Mdse.		89 60		
				"				
			162 63	FRENCH & PURMOT, Enfield, N. H.				
				Sales Book . . . To Mdse		162 63		
				4				
			447 59	MDSE.				
				Invoice Book To James French,	447 59			
				"				
			318 00	MDSE.				
				Invoice Book . . . To Cash.			318 00	
				5				
			165 00	MDSE.				
				Invoice Book To Bills Payable.	165 00			
				"				
			408 78	D. P. MORSE.				
				Sales Book . . . To Mdse.		408 78		
				6				
	145 28			CASH.				
				Sales Book . . . To Mdse.		145 28		
				"				
			500 00	BILLS RECEIVABLE.				
				Bill Book . To Bills Payable.	500 00			
	5231 83	59 0 59	5718 96	Several Amounts forward.	13112 59	1453 84	318 00	

CASH-BOOK, DAY-BOOK, AND JOURNAL COMBINED.

Dr.

BOSTON, January 9, 1843.

Cr.

Profit and Loss.	Cash.	Mdse.	Sun- dries.		Sun- dries.	Mdse.	Cash.	Profit and Loss.
	5224 88	3330 59	5718 96	Amounts brought forward.	13112 59	1453 84	318 00	
	495 00			SUNDRIES . . . To Bills Rec.	500 00			
5				Cash recd. of N. E. Bank.				
				Interest for discount.				
				— " —				
			1052 41	BILLS RECEIVABLE.				
				To H. S. Lincoln.	1052 41			
				Recd. an Acceptance at 60 days,				
				to bal. acct.				
				— 10 —				
			1200 00	TYLER, JACKS, & Co.				
				To Bills Receivable.	1200 00			
				Sent A. Tufts's note for col-				
				lection.				
				— " —				
			2000 50	JAS. SHANNON, Charleston.				
				To Sundries.				
				Mdse. . . .	2000 00			
				Waste Book . . . Charges . . .				60 50
				— 12 —				
			26 25	JAS. SHANNON, Charleston.				
				To Cash.			26 25	
				Paid Charges on shipment to				
				Charleston.				
				— 16 —				
			300 00	SUNDRIES . . . To Mdse.		700 00		
	400 00			Bills Receivable.				
	100 00			Cash Sales Book.				
				— " —				
				CASH.				
				To Rice & Wilkinson.	100 00			
				Recd. on acct.				
				— 17 —				
		3250 00		Mdse.				
				Invoice Book . . . To Cash.			3250 00	
				— " —				
			3268 00	CONST. TO N. ORLEANS.				
				To Sundries.				
				Mdse. . . .	3250 00			
				Waste Book . . . Cash . . .			18 00	
				— " —				
5 00	6329 88	7180 59	18336 12	Several Amounts forward.	15965 00	7403 84	3612 25	60 50

CASH-BOOK, DAY-BOOK, AND JOURNAL COMBINED.

Dr.

Boston, January 17, 1843.

Cr.

Profit and Loss.	Cash.	Mdse.	Sun- dries.		Sun- dries.	Mdse.	Cash.	Profit and Loss.
5 00	6229 88	7180 59	13626 12	Amounts brought forward.	15965 00	7403 84	3612 25	60 50
			273 00	JAMES BLANCHARD.				
				Sales Book . . . To Mdse.		273 00		
			182 00	"				
				CALVIN HAGAR & Co.				
				Sales Book . . . To Mdse.		182 00		
				"				
	500 00			CASH.				
				To Calvin Hagar.	500 00			
				Recd. on acct.				
				— 18 —				
		3480 00		Mdse.				
				To Cons. to N. Orl.	3480 00			
				Recd. an acct. of Sales. See				
				Waste.				
				"				
			772 00	JAS. GREGORY'S SALES.				
				To Sundries.				
				Cash paid for Freight . . .			652 00	
				Bills payable for Duties . . .	120 00			
				— 23 —				
			1650 00	JAMES WILLIAMS.				
				To J. Gregory's Sales.	1650 00			
				Commission Sales Book.				
				"				
	2015 00			CASH.				
				To J. Gregory's Sales.	2015 00			
				Commission Sales Book.				
				— 25 —				
			1944 00	E. LINCOLN & Co., Phila.				
				To Joel Tait & Co., Liverpool.	1944 00			
				For Goods bot. for acct. of				
				E. Lincoln.				
				"				
			1944 00	JOEL TAIT & Co.				
				To Cash.			1944 00	
				Paid Draft at sight in favor				
				of A. French.				
5 00	8744 88	10690 59	20391 12	Several Amounts forward.	25674 00	7858 84	6208 25	60 50

CASH-BOOK, DAY-BOOK, AND JOURNAL COMBINED.

Dr.

BOSTON, January 27, 1843.

Cr.

Profit and Loss.	Cash.	Mdse.	Sun- dries.		Sun- dries.	Mdse.	Cash.	Profit and Loss.
5 00	8744 88	10660 59	20831 12	Amounts brought forward.	25374 00	7858 84	6208 25	60 56
				SUNDRIES <i>To Gregory's Sales.</i>	3662 02			
			2000 00	Bills Receivable. Note at 30				
			500 00	days.				
	1162 62			" Payable, my Note, due				
				March 6, 1843.				
				Cash for balance.				
				— 28 —				
		972 00		Mdse. <i>To Sundries.</i>		900 00		
				<i>Mdse. . .</i>			72 00	
				Waste Book . . . <i>Charges .</i>				
				— 30 —				
			1200 00	COTTON.				
				W. B. <i>To Tyler, Jacks & Co.</i>	1200 00			
				"				
			29 00	COTTON.			29 00	
				<i>To Cash.</i>				
				Paid Freight and Cartage.				
			6555 62	GREG.'s SALES <i>To Sundries.</i>				366 38
				5 % on 7327 62. Commission.				
				James Gregory.	6180 24			
				For net proceeds.				
				— 31 —				
			98 63	MOSES FRENCH.				
				<i>To Saxton, Pierce & Co.</i>	98 63			
				For Order payable in Mdse.				
				"				
				SUNDRIES . . . <i>To Cash.</i>			129 00	
78 80			50 70	Charges this month.				
				Private expense "				
83 30	9907 50	11632 59	30825 07	. . . . Sundries	36824 49	8758 84	6438 25	426 88
			11632 59	. . . . Mdse.	8758 84			
			9907 50	. . . . Cash	6438 25			
			83 30	. . . Profit and Loss . . .	426 88			
			52448 46	. . . . Proof	52448 46			

FORMS OF BILLS.

FORMS OF BILLS.

Boston, Jan. 2, 1843.

Mr. CALVIN HAGAR

		Bot. of LINCOLN, FROTHINGHAM & Co.		
2 hhd.	Porto Rico Sugar, . . .	2140 lbs. @	6,	128 40
25 bags	Laguila Coffee, . . .	3082 "	" 10,	308 20
3 "	Java "	361 "	" 12,	43 32
1 "	Pepper, . . .	96 "	" 8,	7 68
10 M.	Spanish Cigars, . . .	@	16.00,	160 00 647 60

Charged in acct.

Mr. THOMAS W. PADDOCK

		Bot. of LINCOLN, FROTHINGHAM & Co.		
1 chest	Y. H. Tea, . . .	.88 lbs. @	60,	52 80
1 "	Souchong "	.92 "	" 40,	36 80 89 60

Recd. payment,

LINCOLN, FROTHINGHAM & Co.

Boston, Jan. 3, 1843.

Messrs. H. POOR & Co.

1843.		To LINCOLN, FROTHINGHAM & Co., Dr.		
Jan. 2.	To Mdse., as per Bill rendered, . .	100	00	
Feb. 15.	" " " " " "	1875	00	
Mar. 20.	" " " " " "	1975	00 3950 00	

Paid, March 25, 1843.

LINCOLN, FROTHINGHAM & Co.

Mr. LEWIS RICE,

1843.

		} To JAMES FRENCH,		} Dr.
		78 Washington Street,		
Jan. 10.	To Mdse., as per Bill rendered, . . .	78	73	
" 20.	" " " " " "	43	50	
Feb. 4.	" " " " " "	69	44	
" 8.	" " " " " "	72	22	
" 13.	" " " " " "	186	01	
Mar. 1.	" " " " " "	73	53	
" 7.	" " " " " "	223	81	
" 16.	" " " " " "	416	62	
" 18.	" " " " " "	22	69	
" 22.	" " " " " "	51	87	
" 24.	" " " " " "	36	50	
" 27.	" " " " " "	73	25 1348 17	

At 4 mo.; due July 2, 1843.

FORMS OF BILLS, RECEIPTS, AND ORDERS.

MESSRS. LINCOLN, FROTHINGHAM & Co.

Bot. of ABRAM FRENCH,
BOSTON, *March 3, 1843.*

20 doz. Printed Plates,	@ 6/,	20 00	
20 " " Dishes,	" 30/,	100 00	
20 " Edged Plates,	" 3/,	10 00	
10 China Tea Sets,	" 33/,	55 00	
20 doz. Colored Bowls,	" 9/,	30 00	
20 " Mugs,	" 4/6,	15 00	
20 " Fluted Tumblers,	" 12/,	40 00	
5 " Lamps,	" 7/6,	6 25	276 25

Recd. Payment,

ABRAM FRENCH.

FORMS OF RECEIPTS.

LINCOLN, FROTHINGHAM & Co. have this day deposited in this Bank, to their credit, forty-five thousand dollars.

BOSTON BANK, *Jan. 2, 1843.*

\$45000.

(Signed,) JAMES C. WILD, *Cashier.*

RECEIVED, Boston, March 20, 1843, of Messrs. TIFFANY, FITH & Co., Baltimore, one thousand dollars, on account.

\$1000.

LINCOLN, FROTHINGHAM & Co.

RECEIVED, Boston, March 25, 1843, of GEO. H. BLANCHARD, three thousand one hundred and thirty-one $\frac{34}{100}$ dollars, in full of account to date.

\$3131 $\frac{34}{100}$

LINCOLN, FROTHINGHAM & Co.

RECEIVED of S. S. PIERCE thirty-nine hundred and fifty dollars, in full for balance due on account.

BOSTON, *March 31, 1842.*

\$3950.

LINCOLN, FROTHINGHAM & Co.

FORMS OF ORDERS.

Mr. EDWARD BATES will please pay to EDWARD S. SANFORD twelve hundred dollars, in Merchandise, and charge the same to our account.

LINCOLN, FROTHINGHAM & Co.

BOSTON, *Jan. 6, 1843.*

FORMS OF ORDERS AND DRAFTS.

Messrs. DANE & DANA:

Gentn.,—You will oblige by delivering Mr. JAMES FRENCH the twenty boxes merchandise, marked W., belonging to us, on storage.

Your obt. servts.,

LINCOLN, FROTHINGHAM & Co.

BOSTON, *March 30*, 1843.

BOSTON, *March 31*, 1843.

Mr. E. F. NEWHALL will please pay Mr. CHARLES C. BURR, or Bearer, two hundred dollars, and charge the same to our account.

LINCOLN, FROTHINGHAM & Co.

FORMS OF DRAFTS.

\$3000.

BOSTON, *February 6*, 1843.

At sight, pay to the Order of BENJ. NASON three thousand dollars, value received, and charge the same to our account.

LINCOLN, FROTHINGHAM & Co.

To

ALEXANDER ANDERSON, Esq.,
Mobile, Ala. }

\$500

BOSTON, *February 8*, 1843.

At sight, pay to HENRI H. FENTON, or Order, five hundred dollars, value received, and charge the same to our account.

BENNOCH, FOGG & SHANNON.

To

Messrs. LINCOLN, FROTHINGHAM & Co.,
Boston, Mass. }

\$400.

NEW ORLEANS, *March 20*, 1843.

Sixty days after date, pay to the Order of THOMAS B. WALES, Esq., at the Globe Bank, Boston, Mass. four hundred dollars, value received, and place the same to the account of CHARLES SPRAGUE, Esq., as per advice.

HARTWELL, LAWRENCE & Co.

To

Messrs. LINCOLN, FROTHINGHAM & Co.,
Boston, Mass. }

\$6000.

BOSTON, *March 25*, 1843.

At sight, pay to the Order of Messrs. CLARK & ELLIS, six thousand dollars, value received, and charge the same to account.

Your obt. servts.,

B. BURGESS & SONS.

To

Messrs. LINCOLN, FROTHINGHAM & Co.,
Boston. }

FORMS OF PROMISSORY NOTES AND DUE-BILLS.

FORMS OF PROMISSORY NOTES.

\$2177⁸⁵/₁₀₀.

BOSTON, *January 3, 1843.*

Eight months from date, we promise to pay LINCOLN, FROTHINGHAM & Co., or Order, twenty-one hundred seventy-seven ⁸⁵/₁₀₀ dollars, at the Boston Bank, Boston, value received.

GEO. HILL & Co.

\$322⁵⁰/₁₀₀.

Ninety days after date, I promise to pay to the Order of LINCOLN, FROTHINGHAM & Co., three hundred twenty-two ⁵⁰/₁₀₀ dollars, value received.

SAMUEL LEEDS.

BOSTON, *January 3, 1843.*

\$5500.

BOSTON, *Jan. 2, 1843.*

Six months after date, we, jointly and severally, promise to pay to the Order of ABBOTT LAWRENCE, Esq., five thousand five hundred dollars, for value received.

JAMES S. FALLS,
BENJ. WOOD.

\$3000.

BOSTON, *Jan. 2, 1843.*

For value received, we each as principal, jointly and severally, promise to pay to JAMES FRENCH, or Bearer, three thousand dollars, on demand, with interest.

B. WOOD FOSTER,
MOSES FRENCH,
BENJ. FRENCH,
AMOS FRENCH.

FORMS OF DUE-BILLS.

Due, on demand, to WILLIAM ROGERS, one hundred dollars, to be paid in Merchandise, April 7, 1843, value received.

LINCOLN, FROTHINGHAM & Co.

BOSTON, *March 31, 1843.* Due, on demand, to B. WOOD FOSTER, two hundred dollars, value received.

SAMUEL BATES, Jr.

FORM OF A SET OF EXCHANGE.

SET OF EXCHANGE.

A set of exchange is an order for money to be received in one country for the value paid in another, in which there are generally three or more persons interested. To secure against accidents, three bills, of the same tenor and date, are generally forwarded by different vessels, or other channels of conveyance. When one is paid, the others are of no value.

FORM OF A SET OF EXCHANGE.

Exchange for £1000.

BOSTON, *March 1, 1843.*

Twenty days after sight of this first of exchange, second and third, of the same tenor and date, not paid, pay to the order of WILLIAM W. CLAPP, in London, the sum of one thousand pounds sterling, value received, and charge the same to account of

LINCOLN, FROTHINGHAM & Co.

To
Messrs. BATES, BARING & Co., }
London.

Exchange for £1000.

BOSTON. *March 1, 1843.*

Twenty days after sight of this second of exchange, first and third, of the same tenor and date, not paid, pay, &c.

Exchange for £1000.

BOSTON, *March 1, 1843.*

Twenty days after sight of this third of exchange, first and second, of the same tenor and date, not paid, pay, &c.

EQUATION OF STORAGE AND PAYMENTS.

EQUATION OF STORAGE.

RULE.

Multiply the number of barrels (or other articles) by the number of days they have been on storage, and divide the amount by the number of days in a month, or any other term agreed upon; the quotient will give the number of barrels to be paid for, as having been stored for that term.

EXAMPLE.

Received, and delivered, on account of Stanley, Reed & Co., Flour, as follows: —

<i>Date.</i>	<i>Bbls.</i>	<i>Days.</i>	
1842.			
Jan. 2. Received,	2000	$\times 10 =$	20000
12. Delivered,	500		
	1500	$\times 7 =$	10500
19. Delivered,	500		
	1000	$\times 3 =$	3000
22. Received,	800		
	1800	$\times 6 =$	10800
28. Delivered,	1000		
	800	$\times 10 =$	8000
Feb. 8. Received,	800		
	1600	$\times 4 =$	6400
12. Delivered,	800		
	800	$\times 4 =$	3200
16. Delivered,	400		
	400	$\times 4 =$	1600
20. Delivered,	400		
	00	30) 63500 (2116 $\frac{2}{3}$	

2116 $\frac{2}{3}$ barrels is the quantity chargeable for 1 month.

EQUATION OF PAYMENTS.

This is the rule or method for finding the time for paying at once several debts, due at different periods of time.

RULE.

Multiply each amount by the time in which it is payable, and divide the sum of the products by the sum of the debts; the quotient will be the equated time of payment.

EQUATION OF PAYMENTS.

EXAMPLES.

1. Bought of Silas Pierce & Co. as follows, at 4 months' credit. When is the equated time of payment?

1842.		Days.	Products.
April 11.	50.00		.00
" 17.	59.50	× 6 =	357.00
" 19.	36.97	× 8 =	295.76
" 24.	55.46	× 13 =	720.98
" 27.	71.00	× 16 =	1136.00
May 6.	86.85	× 25 =	2171.25
" 9.	82.13	× 28 =	2299.64
" 18.	57.41	× 37 =	2124.17
	499.32		9104.80 (18
			49932
			411160
			399456
			11704

The column of days represents the number of days after Aug. 11 (4 months after April 11) at which the several debts become payable. The quotient, 18 days, added to Aug. 11, gives Aug. 29 for the equated time.

2. Bought merchandise of Dane & Dana. on account. When is the equated time of payment?

1842.		Days.	
Jan. 10.	At 4 months; due May 10.		\$79
" 20.	" " " " " 20.	10 × 44 =	440
Feb. 4.	" " " " " 4.	25 × 69 =	1725
" 8.	" " " " " 8.	29 × 72 =	2088
" 18.	" " " " " 18.	39 × 186 =	7254
Mar. 1.	" " " " " 1.	52 × 74 =	3848
" 7.	" " " " " 7.	58 × 224 =	12992
" 16.	" " " " " 16.	67 × 417 =	27929
" 18.	" " " " " 18.	69 × 23 =	1587
" 22.	" " " " " 22.	73 × 52 =	3796
" 24.	" " " " " 24.	75 × 37 =	2775
" 27.	" " " " " 27.	78 × 73 =	5694
		1350)	70138 (51
			6750
			2638
			1350
			1288

52 days (nearly) added to May 10, gives equated time, July 1, 1842.

RULE

To prove Equations.

Multiply the number of days intervening between the time when the first sum is payable and the equated time, into the sum then due; continue thus with each amount whose date is earlier than the equated time, and add their products. Do the same with the sums due after the equated time. If the amounts before and after the equated time are equal, the work is supposed to be right. Mercantile men reject the cents in such calculations, but if they exceed 50 cents, add 1 to the number of dollars. The variation in the result would be but trifling.

COMPOUND EQUATIONS.

PROOF OF THE FOREGOING EXAMPLE.

From May 10 to July 1 are 52 days,	×	79 =	4108	
" " 20 " " " " 42 "	×	44 =	1848	
" June 4 " " " " 27 "	×	69 =	1863	
" " 8 " " " " 23 "	×	72 =	1656	
" " 18 " " " " 13 "	×	186 =	2418	11893
" July 1 " " " " 0 "		74 =	—	
From July 1 to July 7 are 6 days,	×	224 =	1344	
" " " " " 16 " 15 "	×	417 =	6255	
" " " " " 18 " 17 "	×	23 =	391	
" " " " " 22 " 21 "	×	52 =	1092	
" " " " " 24 " 23 "	×	37 =	851	
" " " " " 27 " 26 "	×	73 =	1898	11831

This is not exact, because we took just 52 days, when the true time was a fraction short. But it is sufficiently near for all practical purposes.

COMPOUND EQUATIONS.

By this rule, we find the balance of an account, where there are debits and credits of different dates.

RULE.

After finding the equated time of each side of the account, by simple equation,—

1. Multiply the number of days between the equated times into the smaller amount.
2. Then divide the product by the difference of the *Dr.* and *Cr.* sides of the account.
3. If the earlier date is affixed to the larger amount, the time is reckoned back from the earlier date.
4. If the later date is affixed to the larger amount, the time is reckoned forward from the later date, which will give the time at which the balance becomes due.

EXAMPLE.

Bought merchandise of Upham, Appleton & Co., at 6 mo., as follows:—

1842.		1842.			
May 24.	Due	Nov. 24.	145.58 =	146	
June 1.	"	Dec. 1	52.36 =	52 × 7 =	364
" 2.	"	" 2.	8.33 =	8 × 8 =	64
" 3.	"	" 3.	261.29 =	261 × 9 =	2349
" 14.	"	" 14.	73.89 =	74 × 20 =	1480
" 20.	"	" 20.	66.76 =	67 × 26 =	1742
" 30.	"	" 30.	61.53 =	62 × 36 =	2232
1843.					
July 5.	"	Jan. 5.	66.67 =	67 × 42 =	2814
" 22.	"	" 22.	91.08 =	91 × 59 =	5369
			827.49	828	) 16414 (19
					828
					—
					8134
					7452
					—
					682

20 days, nearly, which, added to Nov. 24, gives Dec. 14.

COMPOUND EQUATIONS.

<i>Cr.</i>	1842.					
June	2.	By Cash,	15.00			
"	3.	"	"	50.00	×	1 = 50.00
"	20.	"	"	49.00	×	18 = 882.00
"	25.	"	"	10.92	×	23 = 253.00
July	19.	"	"	50.00	×	47 = 2350.00
"	22.	"	"	70.00	×	50 = 3500.00
Aug.	15.	"	"	50.00	×	74 = 3700.00
Sept.	23.	"	"	120.00	×	113 = 13560.00
				415.00		) 24295.00 (58
						2075
						3545
						3320
						225

58 days added to June 2 gives July 30. From July 30 to Dec. 14 is 137 days, which multiply by the smaller amount, 415, and divide the product by the difference, 828 — 415 = 413.

415
137
2905
1245
415
413) 56855 (137 days.
413
1555
1239
3165
2891
274

Then, according to the rule, if the balance is on the side of the earlier date, deduct the quotient; if on the side of the later date, add the quotient to that date. Here the balance is on the side of the later date; therefore count forward from Dec. 14, 137 days, which gives the time for payment of the balance, April 30, 1843.

RULE

For Equation of the Balance on a Note, where Payments have been made before due.

Multiply the face of note by term of credit, and the amounts paid by the term of credit, as in simple equation. Then deduct the sum of the products of the payments from the first product, divide by the balance due, and add the quotient to the time expressed in the note.

EXAMPLE.

Passed our Note to J. Gardner & Co., July 1, 1840, for \$3600, payable 12 months from date. Endorsed on the same as follows:—

Oct. 1, 1840.	400	×	3 months	=	1200	3600	
Jan. 1, 1841.	800	×	6 "	=	4800	2600	12 mo.
Mar. 1, "	600	×	8 "	=	4800		
May 1, "	800	×	10 "	=	8000	1000	43200
							18800
	2600				18800		

1000) 24400

24 ²/₅

24 ²/₅ months added to July 1, 1840, would give July 13, 1843, for the time at which the balance becomes payable.

LOSS AND GAIN.

EQUATION OF DIVIDENDS.

Lincoln, Frothingham & Wood, invest in Co. \$120,000, of which L. advances \$44,800, F. advances \$47,300, W. advances \$27,900. The gains in business are \$4,682.67. To find each one's proportion of the gain, apply the following

RULE.

Multiply the gain or loss by each one's capital, and divide each product by the whole amount of joint capital. The several quotients will give the respective proportions.

468267 27900	468267 44800	468267 47300
4214403	3746136	1404801
3277869	1873068	3277869
936534	1873068	1873068
12|0000) 1306464|9300	12|0000) 2097836|1600	12|0000) 2214902|9100
108872	174819	184575

PROOF: $1088.72 + 1748.19 + 1845.75 = 4682.67$.

LOSS AND GAIN.

To find what is gained or lost per cent. on goods bought and sold.

RULE.

Find the gain or loss by subtraction. Then, as the cost price is to the gain, or loss, so is \$1.00 to the gain or loss per cent.

Bought sugar for 6 cents, and sold it for 8 cents. What per centage did I make?	<div style="text-align: right;">8</div> <div style="text-align: right;">6</div> <div style="text-align: right;">—</div> <div style="text-align: right;">2 gain.</div>	<div style="text-align: right;">6 : 2 :: 100</div> <div style="text-align: right;">100</div> <div style="text-align: right;">6) 200 ($33\frac{2}{3}$ per cent</div>
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To find at what price goods must be sold, to gain a stipulated per cent.

RULE.

Add the per cent. you wish to gain to \$1.00, and multiply it into the cost price.

Bought cloth at \$2.90 per yard. I wish to make 27 per cent. What will be the selling price?	<div style="text-align: right;">2.90</div> <div style="text-align: right;">127</div> <div style="text-align: right;">2030</div> <div style="text-align: right;">580</div> <div style="text-align: right;">290</div> <div style="text-align: right;">3.68.00</div>	<div style="text-align: right;">\$3.68</div>
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To lose a stipulated per cent.

RULE.

Subtract the per cent. loss from \$1.00, and multiply the buying price into it.

Bought cotton at 10 cents. What must I sell it for, to lose 10 per cent.?	<div style="text-align: right;">100 — 10 = 90 per cent. loss, deduct from 100.</div> <div style="text-align: right;">10 cost price.</div> <div style="text-align: right;">9.00</div>	<div style="text-align: right;">9 cents.</div>
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INTEREST.

INTEREST.

Interest is an allowance made by the borrower to the lender for the use of money. The per centage may be at the rate established by law, which is 6 per cent. in Massachusetts, or at any less rate.

There are several methods of calculating interest at 6 per cent. The following simple rule is adopted generally by banks and mercantile men:—

RULE.

Multiply the principal by one half the number of months, and, if there are any odd days, by one sixth the number of days, written as a decimal at the right hand of half the number of months. Divide the product by 100, and you have the interest.

What is the interest on \$698.98, for 1 year, 1 month, and 26 days?

$\frac{1}{2}$ of 13 months is 6.5 tenths.	698.98
$\frac{1}{6}$ of 26 days is $4\frac{2}{3}$	6.9 $\frac{2}{3}$
6.9 $\frac{2}{3}$	629082
	419388
	23299
	100) 4846.261
	48.46

To find the interest at any other rate, take such fractional part of the interest at 6 per cent., as, added to, or subtracted from it, will give the required per cent. Thus, for 7 per cent. add one sixth; for 4 per. cent. subtract one third.

A sum at simple interest, at 5 per cent., will double in 20 years. At 6 per cent., it will double in 16 $\frac{2}{3}$ years.

COMPOUND INTEREST.

Compound Interest is found by adding the interest to the principal, at the end of each year, and casting interest on the amount for the ensuing year.

What is the amount of \$128, in three years, at compound interest?

128
6
7.68
128
135.68
6
8.14
135.68
143.82
6
8.63
143.82
152.45

It will be seen that, in the foregoing calculation, the figures below cents have been rejected, in setting down the products, carrying for tens, however, as if they were set down. This is agreeable to mercantile usage.

A sum at compound interest, at 5 per cent. per annum, will double in 14 years and 2 $\frac{1}{2}$ months. A sum at compound interest, at 6 per cent., will double in 11 years and 10 $\frac{2}{3}$ months.

DEFINITIONS

OF

THE PRINCIPAL TERMS USED IN MERCANTILE BUSINESS.

Acct.; account.

Acceptance; an engagement to pay a specified amount, by writing on the face of the Order, "Accepted," with the acceptor's name.

Account Sales; a statement of the particulars of the sale of merchandise consigned to you.

Account Current; a statement of the *Drs.* and *Crs.* of a running account, with interest added, generally made up once in 6 or 12 months.

Accommodation; a term generally applied to bills, where a person endorses for another.

Ad Valorem; in proportion to the first cost of goods.

Advance; money advanced on merchandise consigned to sell, before the goods are sold.

Adventure; merchandise consigned.

Agent; a person authorized to transact business for another.

Amt.; amount.

Apl.; April.

Assignment; a transfer of property and interest to another.

Assignee; a person appointed by the court to settle a bankrupt's affairs.

Attachment; a lien on property, created by legal process.

Aug.; August.

Balance; the difference between the *Dr.* and *Cr.* sides of an account.

Bankrupt; a person unable to pay his debts.

B. B.; Bill-Book.

Bill; a term including orders, notes, &c.

Bill of Entry; a list of merchandise to be entered at the custom-house.

Bill of Lading; a receipt given by the captain of a vessel, for merchandise shipped.

Bill of Sale; a writing showing a sale of merchandise, &c.

Bill of Store; a license allowed for carrying ship stores to sea free of duty.

Bbl.; barrel.

Bond; an instrument under seal, with a penalty, in case of failure to perform an agreement.

Bottomry Bond; an instrument pledging a vessel, to secure money lent.

Bot.; bought.

Brokerage; a premium allowed for buying and selling stocks, &c.

B. P.; bill of parcels.

C. B. Cash-Book.

C. I. B.; Commission Invoice-Book.

DEFINITIONS.

Circular; a printed notice, sent abroad, relative to the business of the house.
Co.; company.

Com.; commission.

Compromise; an adjustment, by relinquishing part of a claim.

Cons.; *Consignment*; merchandise shipped to be sold.

Consignee; the person to whom such goods are shipped.

Cr.; credit.

C. S. B.; Commission Sales-Book.

Cwt.; hundred pounds.

Days of grace; three days allowed for payment of a bill, after the time stated on its face.

Debenture; a certificate given by the proper officer at the custom-house, when goods are imported, on which a bounty or drawback will be allowed, when exported again.

Dec.; December.

Demurrage; a penalty incurred by the hirer of a vessel, by being detained longer than the time agreed on.

Discount; an allowance made on a bill for prompt payment.

Doz., dz.; dozen.

Dr.; debtor.

Draft; an order for the payment of money.

Duplicate; a copy.

Ds.; days.

Endorse; to write your name on the back of a bill.

Effects; cash, merchandise, real estate, &c.

E. & O. E.; errors and omissions excepted.

Feb.; February.

Firm; a company or copartnership of two or more in business.

Folio; Leger page.

I. B.; Invoice-Book.

Ins.; insurance.

Int.; interest.

Inventory; a list of effects.

Invoice; an account of merchandise bought, or sent abroad on consignment.

Jan.; January.

L. B.; Letter-Book.

Leg.; Leger.

Letter of Credit; a writing authorizing a person to draw a bill, on account of the person who gives it.

Letter of License; a writing giving a person liberty to conduct his business without molestation.

L. F.; Leger folio.

Manf.; manufacturing

Manifest; the particulars of a vessel's cargo, on arrival.

Mar.; March.

DEFINITIONS.

Mdse.; merchandise.

Mo.; month.

N. B.; notice particularly.

No.; number.

Nov.; November.

Obligor; one bound in a special contract.

Obligee; one to whom the obligor is bound.

Oct.; October.

P.; page, pipe.

Per; by.

Policy; an instrument of insurance.

Premium; allowance above par value. Amount paid for insurance.

Price Current; a statement of the market prices of goods.

Primage; a per centage allowed the captain of a vessel.

Pro and Con; for and against.

Protest; an instrument, drawn by a notary public, witnessing that a bill has been presented and not paid.

Proximo; the next month.

Ps.; pieces.

P. S.; postscript.

Recd.; received.

Rect.; receipt.

S. B.; Sales-Book.

Sen.; senior.

Sept.; September.

Sight; time of presenting a bill.

Special Endorsement; an endorsement by which the endorser is held liable only on certain conditions.

Sundries; two or more.

St.; street.

Tare; allowance for weight of boxes, bags, &c., containing merchandise.

Ult., Ultimo; last month.

Usury; more interest than is allowed by law.

Verbatim; word for word.

Vice Versa; the reverse.

Wharfage; charge for use of wharf.

Wt.; weight.

Yd.; yard.

× multiply.

÷ divide.

= equal to.

+ add, or more.

— subtract, or less.

// the same.

£. pounds.

% per cent.

STERLING MONEY.

RULE

For exchanging Sterling Money into the Money of the United States.

The value of a dollar is 4 s. 6 d. sterling, or $\frac{9}{10}$ of a pound. Hence, to reduce pounds to dollars, multiply by 40, and divide by 9; and, to reduce dollars to pounds, multiply by 9, and divide by 40. The shillings and pence, if any, must first be reduced to decimals of a pound, by the following rule:—Reduce the given quantity (of shillings, pence, &c.) to the lowest denomination mentioned, for the numerator; then reduce one pound to the same denomination for the denominator. Reduce this vulgar fraction to a decimal, by annexing ciphers to the numerator, and dividing by the denominator. If, in reducing dollars and cents to pounds, there be a decimal of a pound in the answer, reduce that decimal to shillings by multiplying by 20; and if there then be a decimal of a shilling, reduce that decimal to pence; and so on.

EXAMPLE.

Reduce £784, 14 s., 10½ d. sterling, to dollars and cents.

	£1	960) 7140 (.74375	
	20	6720	
14 s., 10 d., 2 qr.	—	—	
12	20	4200	
—	12	3840	
178	—	—	
4	240	3600	
—	4	2880	Then, 784.74375
714, numerator.	—	—	40
	960, denominator.	7200	
		6720	9) 31389.75000
		—	
		4800	
		4800	3487.75, Ans.
		—	
		00	

Reduce \$3487.75 to pounds, shillings, and pence, sterling.

9	
40) 31389.75	
£784.74375, decimals produced by annexing ciphers to the dividend.	
20	
—	
s. 14.87500	
12	
—	
d. 10.50000	
4	
—	
qr. 2.00000	£784, 14 s., 10 d., 2 qr. Ans.

DISCHARGE OF MORTGAGE.

I acknowledge to have received full satisfaction for the debt secured by this mortgage, and hereby cancel and discharge the same.

SHORT FORM OF ASSIGNMENT OF MORTGAGE.

Know all men by these presents, that _____ the
mortgagee in consideration of _____ to me paid by
_____ of Boston, in the County of Suffolk and
Commonwealth of Massachusetts, the receipt whereof is hereby
acknowledged, do hereby sell, assign, transfer, and convey to said
_____ the within mortgage deed, premises and es-
tate herein described and conveyed, and the debt thereby secured.

To have and to hold the same to the said _____ his
heirs and assigns forever.

Witness my hand and seal this _____

Signed, sealed, and delivered
in presence of _____

Must be acknowledged before a justice of the peace.

A VALUABLE TABLE.

THE following table will be found very valuable : —

A box 24 inches by 16 inches square and 28 inches deep will
contain a barrel.

A box 24 inches by 16 inches square and 12 inches deep will
contain half a barrel.

A box 26 inches by 15.8 inches square and 8 inches deep will
contain one bushel.

A box 12 inches by 11.2 inches square and 8 inches deep will
contain half a bushel.

A box 8 inches by 8.4 inches square and 8 inches deep will
contain one peck.

A box 8 inches by 8 inches square and 4.2 inches deep will
contain one gallon.

A box 7 inches by 8 inches square and 4.8 inches deep will
contain a half gallon.

A box 4 inches by 4 inches square and 4.1 inches deep will
contain one quart.

DAY-BOOK.

1

BOSTON, October 1, 1842.

Inventory of my Effects on commencing business;				
Also of Debts I owe.				
Cash deposited in New England Bank, . . .	1500 00			
Merchandise, as per Invoice-Book, . . .	1200 00			
1 James Parmenter owes me on acct., . . .	400 00			
1 Henry K. Ellis " " " " . . .	100 00		3200 00	
I owe				
1 Plummer & Cooper,	150 00			
1 James French,	300 00			
1 James Rogers,	50 00		500 00	
Net Capital,			2700 00	
1				
JAMES FRENCH Cr.				
By 10 reams Letter Paper, . . @ 3.25			32 50	
"				
1 O. C. GREENLEAF Cr.				
By 1 doz. Slates,	3 25			
" 1 Day-Book,	3 00			
" 1 Journal,	3 50			
" 1 Leger,	4 00			
" 3 gross Lead Pencils, . . . @ 50	1 50			
" 3 " Steel Pens, 3.25	9 75			
" 1 ream ruled Letter Paper,	3 75			
" 1 Church Psalmody,	1 63		80 38	
"				
2 JOHN MARSH Cr.				
By 3 doz. Emerson's Arithmetic,				
Part I., @ 1.20	3 60			
" 3 " " " " II., " 3.48	10 44			
" 3 " " " " III., " 8.28	24 84			
" 1 quarto Bible,	6 00		44 88	

DAY-BOOK.

2

Boston, October 3, 1842.

2	EDWARD BROWN Dr.			
	To 1 piece Pongee Hdkfs,	5 00		
	// 9 yds. Merino, @ 75	6 75		
	// 1 piece white Linen, . . 12 yds. // 2/	4 00		
	// 8 yds. French Calico, // 2/3	3 00	18 75	
	<hr/>			
	4			
2	E. D. RICE Dr.			
	To 2½ yds. Gambroon, @ 2/3	94		
	// 8 " bl. Cotton, // 11	88		
	// 2 " white Linen, // 6/	2 00		
	// 4 pr. Wool Socks, // 2/6	1 67		
	// 9 yds Calico, // 1/6	1 50		
	// 8 " striped Shirting, . . . // 11½	92	7 91	
	<hr/>			
	5			
2	J. B. ALLEN Cr.			
	By 1½ yds. blk. Broadcloth, . . . @ 8.00	14 00		
	// 2½ " " Cassimere, // 2.00	5 00		
	// 16 " Gingham, // 1/6	4 00		
	// 2½ " Cotton Check, // 1/6	42	23 42	
	<hr/>			
	"			
2	J. B. ALLEN Dr.			
	To Cash, on acct,		20 00	
	<hr/>			

DAY-BOOK.

Boston, October 6, 1842

8	CHARLES FROST <i>Dr.</i>			
	To 10 yds. blk. Alepine, @ 6/	10 00		
	" 15 " " Silk, " 6/9	16 87		
	" 5 " Bonnet Ribbon, " 1/6	1 25		
	" 2 fancy Kerchiefs, " 6/9	2 25	30 37	
	— 10 —			
8	HENRY KIMBALL <i>Dr.</i>			
	To 7½ yds. blk. Silk Fringe, @ 3/	3 75		
	" 4 Linen Cambric Kerchiefs, " 2/3	1 50		
	" 2 Gent's. Silk " " 45	90		
	" 1 pr. Kid Gloves,	1 12		
	" 1 " Ladies' "	75		
	" 2 ps. Russia Diaper, " 2.00	4 00		
	" 4½ yds. Eng. Flannel, " 65	2 93	14 95	
	— 14 —			
8	JOHN H. FOSTER <i>Dr.</i>			
	To 2 ps. col'd. Ribbon, @ 1.25	2 50		
	" 1 Bonnet,	1 75		
	" 2 " " 2½	4 75		
	" 3 ps. col'd. Lawn, 20 yds. " 25	5 00		
	" 1 " printed " 30 " " 14	4 20		
	" 2 " bleached Shirting, 64 " " 8	5 12		
	" 3 " Brown " 66 " " 6	3 96		
	" 3 " " " 72 " " 6	4 32	81 60	
	— " —			
8	JOHN H. FOSTER <i>Cr.</i>			
	By Cash, on acct.,		80 00	
	— 15 —			
1	JAMES FRENCH <i>Dr.</i>			
	To Cash, on acct.,		200 00	

DAY-BOOK.

4

BOSTON, October 16, 1842.

2	F. H. DEMOND <i>Dr.</i>			
	To 14½ yds. Curtain Muslin, . . . @ 2/	4 83		
	" 2 Damask Table Covers, . . . " 4/	1 33		
	" 7 yds. Check Cambric, . . . " 2/6	2 92		
	" 6 " Linen Drilling, . . . " 1/6	1 50		
	" 8 lbs. Knitting Cotton, . . . " 45	3 60	14 18	
	----- 17 -----			
3	JAMES JOHNSON, Medford, . . . <i>Dr.</i>			
	To 1 bbl. Sperm Oil, . . . net 32 gs. @ 90	28 80		
	" 1 chest Souchong Tea, " 90 lbs. " 45	40 50	69 30	
	----- "			
3	JAMES JOHNSON, Medford, . . . <i>Cr.</i>			
	By Cash, on acct.,		60 00	
	----- 18 -----			
	Sold JAMES BATES, for Cash,			
Paid.	10 bags Shot, ea. 25 lbs., . 250 lbs. @ 7	17 50		
	2 boxes Starch, net 66 " " 7	4 62		
	5 " B. M. Raisins, @ 1.50	7 50		
	5 " No. 1 Soap, ea. 70 lbs., . " 6½	22 75		
	½ chest Y. H. Tea, . . . net 40 lbs. @ 85	34 00	86 37	
	----- 20 -----			
3	Sold M. B. TOWNE, as follows:—			
	200 feet Windsor Glass, 12 × 10, . @ 8.00	16 00		
	60 lbs. Cavendish Tobacco, . . . " 22	13 20		
	½ chest Y. H. Tea, 42 lbs. net, . . " 80	33 60		
	3 boxes Raisins, " 1.50	4 50		
	50 lbs. Cloves, " 28	14 00		
	1 bag Java Coffee, net 118 lbs., . " 13	15 34		
	3 " Havana " " 380 " . . " 12	45 60		
	100 lbs. Black Pepper, " 10	10 00	152 24	
	Received payment, by Note at 60 days from date.			

DAY-BOOK.

BOSTON, October 22, 1842.

Paid.	Bot. of R. W. TRAP, for Cash, 60½ yds. Carpeting, @ 20			12 10
	— " —			
8	Bot. of SILAS PIERCE & Co., Goods, as per Invoice, On my Note, at 90 days.			208 00
	— 24 —			
Paid.	Bot. of TROOMBLY & BUTLER, for Cash, Goods, as per Invoice,			63 00
	— 25 —			
8	HENRY KIMBALL Dr. To 5 reams Letter Paper, . . . @ 3.50			17 50
	— " —			
8	CHARLES FROST Dr. To 3 doz. Emerson's Arith., Part 1st, @ 1.25 " 3 " " " " 2d, " 3.75 " 3 " " " " 3d, " 8.50 " 1 quarto Bible,	3 75 11 25 25 50 6 50		47 00
	— 27 —			
8	JOHN H. FOSTER Dr. To 2 ps. Pongee Hdks., @ 4.90 " 30 yds. Black Silk, " 80 " 8 " French Calico, " 50 " 20 " Cotton Shirting, " 20	9 80 24 00 4 00 4 00		41 80
	— " —			
2	E. D. RICE Dr. To 1 ps. 28 yds. Linen, @ 40 " 1 " 28½ " " " 35	11 20 9 98		21 18
	— 28 —			
8	CHARLES FROST Dr. To 1 ps. 30 yds. blk. Cotton, . . . @ 11			3 30

DAY-BOOK.

6

BOSTON, *October 30, 1842.*

3	CHARLES FROST <i>Dr.</i>		
	To my Order on Edward Brown,		12 00
	— " —		
3	CHARLES FROST <i>Dr.</i>		
	To Cash, lent,		50 00
	— " —		
C. B. Cash-Book.	Sold C. C. KENDALL, for Cash,		
	10 bbls. S. Flour, @ 7.00	70 00	
	5 " F. " " 6.00	30 00	100 00
	— " —		
C. B.	Sold E. BROWN, for Cash,		
	10 boxes Oranges, @ 2.00		20 00
	— " —		
C. B.	Sold S. ANDERSON, for Cash,		
	20 boxes Oranges, @ 1.90		38 00
	— " —		
C. B.	Sold MOSES FRENCH, for Cash,		
	20 boxes Oranges, @ 1.90		38 00
	— " —		
1	JAMES PARMENTER <i>Cr.</i>		
	By Cash, on acct.,		400 00
	— " —		
1	H. K. ELLIS <i>Cr.</i>		
	By Cash, in full of acct.,		100 00
	— " —		
1	PLUMMER & COOPER <i>Dr.</i>		
	To Cash, in full of acct.,		150 00
	— " —		
1	JAMES FRENCH <i>Dr.</i>		
	To Cash, in full of acct.,		132 50
	— " —		
1	O. C. GREENLEAF <i>Dr.</i>		
	To Cash, in full of acct.,		80 38
	— " —		
2	JOHN MARSH <i>Dr.</i>		
	To amt. paid in full on settlement, . . .		44 88
	— " —		
2	E. D. RICE <i>Cr.</i>		
	To Cash, on acct.,		20 00

CASH-BOOK.

CASH.

1842.						
Oct.	1	To Cash on hand, per Inventory, . . .	1500	00		
"	14	" amt. recd. of J. H. Foster. on acct., .	30	00		
"	17	" " " " J. Johnson, " " . .	60	00		
"	18	" " " " for Goods sold Bates, . .	86	37		
"	30	" " " " " " Kendall, . .	100	00		
"	"	" " " " " " E. Brown, .	20	00		
"	"	" " " " " " S. Anderson, .	38	00		
"	"	" " " " " " M. French, .	38	00		
"	"	" " " " of J. H. Parmenter,				
		on acct.,	400	00		
"	"	" " " " Ellis, " " .	100	00		
"	"	" " " " E. D. Rice, " " .	20	00	2392	37
Nov.	1	To Balance,	1489	51		

CASH-BOOK.

CASH.

1842.					
Oct.	5	By amt. paid J. B. Allen, on acct., . . .	20 00		
"	15	" " " James French, " . . .	200 00		
"	22	" " " R. W. Traip, for Mdse., . .	12 10		
"	24	" " " Troombly & Butler, " . .	63 00		
"	30	" " " Plummer & Cooper, on acct.,	150 00		
"	"	" " " James French, " " .	132 50		
"	"	" " " Greenleaf, " " .	30 38		
"	"	" " " J. Marsh, " " .	44 88		
"	"	" " " C. Frost, lent this day, . . .	50 00		
"	"	" " " amt. paid this month, as per Expense- Book,	200 00		
"	31	" balance in Bank,	1489 51	2392	37

ALPHABET.

A. Alien, J. B., 2	M. 2 Marsh, John,
B. Brown, Edward, 2 Bills Receivable, 3 Bills Payable, 3 Balance Sheet, 4	N. O.
C.	P. Parmenter, James, 1 Plummer & Cooper, 1
D. Demond, F. H., 2	Q.
E. Ellis, H. K., 1	R. Rice, E. D., 2 Rogers, James, 1
F. French, James, 1 Frost, Charles, 3 Foster, J. H., 3	S.
G. Greenleaf, O. C., 1	T.
H.	U.
I.	V.
J. Johnson, James, 3	W.
K. Kimball, Henry, 3	X.
L.	Y.
	Z.

LEGER.

1

<i>Dr.</i>				JAMES PARMENTER.				<i>Cr.</i>				
1842.				1842.								
Oct. 1		To Stock,	. 1	400 00		Oct. 30		By Cash,		. 6	400 00	

HENRY K. ELLIS.

1842.	Oct. 1	To Stock, . 1	100 00	1842.	Oct. 30	By Cash, . 6	100 00

PLUMMER & COOPER.

1842.	Oct. 30	To Cash, . 6	150 00	1842.	Oct. 1	By Stock, . 1	150 00

JAMES FRENCH, (78 Washington Street.)

1842.	Oct. 15	To Cash, . 3	200 00	1842.	Oct. 1	By Stock, . 1	300 00
" 30	" "	" . 6	132 50	" "	" "	" Mdse., . 1	32 50
			332 50				332 50

JAMES ROGERS.

				1842.	Oct. 1	By Stock, . 1	50 00

O. C. GREENLEAF.

1842.	Oct. 30	To Cash, . 6	30 38	1842.	Oct. 1	By Mdse., . 1	80 38

LEGER.

2

Dr.

JOHN MARSH.

Cr.

1842.				1842.			
Oct. 30	To Cash, . .	6	44 88	Oct. 1	By Mdse., . .	1	44 88

EDWARD BROWN.

1842.							
Oct. 3	To Mdse., . .	2	18 75				

E. D. RICE.

1842.				1842.			
Oct. 4	To Mdse., . .	2	7 91	Oct. 30	By Cash, . .	6	20 00
" 27	" " . .	5	21 18	" 31	" Balance, . .		9 09
			29 09				29 09
" 31	" Balance, . .		9 09				

J. B. ALLEN.

1842.				1842.			
Oct. 5	To Cash, . .	2	20 00	Oct. 5	By Mdse., . .	2	23 42
" 31	" Balance, . .		3 42				
			23 42				23 42
" 31	" Balance, . .						3 42

F. H. DEMOND.

1842.							
Oct. 16	To Mdse., . .	4	14 18				

LEGER.

3

Dr.

CHARLES FROST.

Cr.

1842.				1842.			
Oct. 6	To Mdse.,	3	30 37	Oct. 31	By Balance, .		142 67
" 25	" "	5	47 00				
" 28	" "	5	3 30				
" 30	" Order,	6	12 00				
" "	" Cash, .	6	50 00				
			142 67				142 67
" 31	" Balance,		142 67				

HENRY KIMBALL.

1842.				1842.			
Oct. 10	To Mdse.,	3	14 95	Oct. 31	By Balance, .		32 45
" 25	" "	5	17 50				
			32 45				32 45
" 31	" Balance, .		32 45				

JOHN H. FOSTER.

1842.				1842.			
Oct. 14	To Mdse.,	3	31 60	Oct. 14	By Cash, . .	3	30 00
" 27	" "	5	41 80	" 31	" Balance, .		43 40
			73 40				73 40
" 31	" Balance, .		43 40				

JAMES JOHNSON, (Medford, Mass.)

1842.				1842.			
Oct. 17	To Mdse.,	4	69 30	Oct. 17	By Cash, . .	4	60 00

BILLS RECEIVABLE.

1842.							
Oct. 20	To N. B. Town,	4	152 24				

BILLS PAYABLE.

				1842.			
				Oct. 22	By S. P. & Co.	5	208 00

4

Or.

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CUSTOM HOUSE BUSINESS, ETC.

INTRODUCTION.

FOR the convenience of the business community, and at the suggestion of merchants and importers, the author has introduced short rules, in connection with a practical work on Book-keeping, and other valuable information, with instructions from the secretary of the treasury, on merchandise weighable, with various entries,—very convenient for merchants, masters of vessels, and other persons doing business in the custom houses; also the harbor regulations of the port of Boston; tables of foreign currencies, reduced to federal money, as used at the custom houses; and the statutes of limitation, the currencies of the states and British Provinces; rates of wharfage and dockage; synopsis of the coasting trade, and other useful information in matters connected with the custom house. I will add, in conclusion, that I am particularly indebted to several gentlemen, long in the custom house, for the correction of the proof in this work, and other important suggestions.

FORMS OF TRANSACTING BUSINESS AT THE CUSTOM HOUSE FOR THE PORT OF BOSTON.

ENTRY OF GOODS.

No one is allowed to enter goods, or secure the duties on them, as principal in the bonds, unless he is the owner or consignee at the time the importation is made; that is, at the time the vessel enters the port to which she is bound, or unless he is the agent or factor of the owner or consignee, and lodge with the collector a power of attorney, from the owner or consignee, authorizing him to enter the goods, and to execute the bonds for the duties.

DUTY OF MASTERS OF VESSELS.

No merchandise to be imported in any vessel belonging in whole or in part to a citizen or inhabitant of the United States, unless the master of the said vessel shall have on board a manifest in writing, signed by such master or other person having the command, containing the name of the port or place where such merchandise was received, and the port where consigned or destined to within the United States, particularly noting the merchandise destined for each port respectively, and every package on board such vessel to be particularly described, to whom consigned, or if to order, with the names of all passengers, distinguishing whether cabin or steerage passengers, or both, with their baggage, also the age, sex, and occupation of each, the countries to which they severally belong, and where going, and whether any have died on the passage, and an account of all remaining ship stores.

Persons residing out of the United States, and interested in any shipment made to the United States, must have their invoices authenticated before a consul or vice-consul of the United States; and in case there is none in the country in which they reside, the invoices must be authenticated before some magistrate of that country.

It has been decided that, on a purchase being made in the interior of a country, the purchaser (if he is owner or part owner, and does not reside in the United States) is bound to get his invoice authenticated by an American consul, even although there were none nearer to his place of purchase than the seaboard.

FORMS OF BUSINESS AT BOSTON CUSTOM HOUSE.

The law on this subject is peremptory. It permits an authentication before a magistrate of the country in which the purchase is made, only when there is no American consul or vice-consul in any part of that country. To remedy the inconvenience of the law, as far as practicable, American consuls abroad have appointed vice-consuls in every place of any note for purchasers. Should there be any exceptions to this rule, they will, doubtless, on its being suggested to them, remedy the difficulties of such exceptions by additional appointments of such vice-consuls.

Persons who make purchases abroad must have their invoices authenticated as abovenamed, even although they have partners residing in the United States interested in these purchases. The word "country" has been decided by the treasury to be synonymous with nation, kingdom, empire, or state.

American vessels from abroad, to become entitled to be placed on the most favorable footing, must have the captain and all the mates Americans, and also two thirds of all other persons making a part of their crew Americans. In this latter item are included the seamen, the cooks, the apprentices, the boys, and all other persons (not including the captains and mates) doing duty on board. They must also have an American register. There are now scarcely any American vessels trading with foreign countries without an American register.

American vessels engaged in the coasting trade, to become entitled to be placed on the most favorable footing, must have an American captain and mates; also three quarters of all persons doing duty on board, including the captain, the mates, the seamen, the boys, the cook, and the apprentices, must be Americans.

No foreign vessels are allowed to transport goods coastwise; but a foreign vessel, with goods consigned to different ports, may proceed from port to port, with a certified manifest, until the whole cargo is discharged. An American vessel arriving in the United States, from a foreign port, may proceed to another foreign port without discharging any more of her cargo than she chooses, if, when she enters, she reports herself "for one or more ports in the United States," specifying the port or ports, and the merchandise destined for those ports, on the manifest.

If the master of any vessel shall obstruct (or be the cause thereof) any officer of the customs in going on board his ship or vessel for the purpose of carrying into effect any of the revenue laws of the United States, he shall forfeit from fifty to five hundred dollars.


FORMS OF BUSINESS AT BOSTON CUSTOM HOUSE.

Any master who, in making up his hospital accounts, shall render a false statement of the number of officers, men and boys, and the length of time they have been employed on board of his vessel, shall forfeit and pay the sum of one hundred dollars.

REQUIREMENT IN CASE OF CLAIMS FOR DAMAGE.

[See *Treasury Instructions*, under date February 1st, 1857.]

In all cases where examination for damage is made at any other place than the Appraiser's Store, it shall be the duty of the importer or claimant for the abatement of duties, by reason of damage on the voyage, to have the packages or goods, alleged to be damaged, separated from the others, and properly arranged, assorted, opened and exhibited, so that the Appraisers may, with as little delay as possible, and in the clearest manner, inspect and ascertain the actual damage incurred. And when so arranged, assorted and opened, and ready for examination, it shall be the duty of the owner, importer, or applicant, to notify the Appraisers of such readiness, and also where the said damaged goods may be found.

 A book shall be kept in a convenient place in the office of the Appraisers, to be used as a record of notices of the readiness of damaged goods for examination, as above described, and the person so notifying shall make the proper entry therein.

All goods, on examination by the appraisers, not corresponding with the entry, are liable to forfeiture.

No distilled spirits, except arrack, brandy in casks of not less capacity than fifteen gallons, and sweet cordial, can be imported in casks or vessels of less capacity than ninety gallons, wine measure, nor in casks which have been marked pursuant to any law of the United States, on pain of forfeiture of the same, together with the ship or vessel in which they were imported.

MISCELLANEOUS INFORMATION.

Duties to be paid in Cash.

Returned Cargo.—If any articles of the outward cargo are brought back, they are to be detailed, specifying by whom shipped outward, and to whom consigned inward.

Excessive quantities of sea stores to pay duty.

Post Office Law.—No ship or vessel from foreign ports, or coming by sea from any port of the United States, shall be permitted to report, make entry, or break bulk, till the master shall deliver to the postmaster all letters in his possession other than such as are directed to the owner or consignees of such vessel.

Goods found on board any vessel not noted on the manifest, the master or owner must make post entry, previous to any permit being granted.

Vessels arriving from any foreign port, in distress, at any port in the United States, not being destined for the same, protest to be made by the master and mate within twenty-four hours, and lodged at the custom house, and within forty-eight hours his vessel entered at the custom house. When bonds given for duties shall mature and not discharged, the collector to prosecute at once. In case of insolvency, the United States will be the first creditor; and any executor, administrator, or assignee, who shall pay any debt previous to debts due to the government, shall become personally responsible for the debt. Sureties on all bonds for duties, in case of failure or death of the principal, enjoy priority out of the estates of such persons as are reserved to the United States.

It shall be lawful for the appraisers, or the collector and naval officer, as the case may be, to call before them and examine, upon oath or affirmation, any owner, importer, consignee, or other person, touching any matter or thing which they may deem material in ascertaining the true market value, or wholesale price of any merchandise imported, and to require the production, on oath or affirmation, to the collector, or any permanent appraiser, of any letters,

MISCELLANEOUS INFORMATION.

accounts, or invoices in his possession, relating to the same, for which purpose they are hereby respectively authorized to administer oaths and affirmations; and if any person so called shall neglect or refuse to attend, or shall decline to answer, or shall, if required, refuse to answer in writing any interrogatories, and subscribe his name to his deposition, or to produce such papers when so required, he shall forfeit and pay to the United States the sum of one hundred dollars; and if any such person be the owner, importer, or consignee, the appraisement which the said appraisers, or collector and naval officer where there are no legal appraisers, may make of the goods, wares, and merchandise, shall be final and conclusive, any act of Congress to the contrary notwithstanding; and any person who shall wilfully and corruptly swear or affirm falsely on such examination shall be guilty of perjury; and if he be the owner, importer, or consignee, the merchandise shall be forfeited; and all testimony in writing, or depositions, taken by virtue of this section, shall be filed in the collector's office, and preserved for future use or reference, or be transmitted to the Secretary of the Treasury, when he shall require the same: Provided that, if the importer, owner, agent, or consignee, of any such goods, shall be dissatisfied with the appraisement, and shall have complied with the foregoing requisitions, he may forthwith give notice to the collector, in writing, of such dissatisfaction; on the receipt of which the collector shall select two discreet and experienced merchants, citizens of the United States, familiar with the character and value of the goods in question, to examine and appraise the same agreeably to the foregoing provisions; and if they shall disagree, the collector shall decide between them; and the appraisement thus determined shall be final, and deemed and taken to be the true value of the goods, and the duties shall be levied thereon accordingly, any act of Congress to the contrary notwithstanding: Provided, also, that in all cases where the actual value to be appraised, estimated, and ascertained, as hereinbefore stated, of any goods, wares, or merchandise, imported into the United States, and subject to any ad valorem duty, or whereon the duty is regulated by, or directed to be imposed or levied on, the value of the square yard, or other parcel or quantity thereon, shall exceed by ten per centum or more the invoice value, then, in addition to the duty imposed by law on the same, there shall be levied and collected on the same goods, wares, and merchandise, fifty per centum of the duty imposed on the same when fairly invoiced.

MISCELLANEOUS INFORMATION.

If any person shall knowingly and wilfully, with intent to defraud the revenue of the United States, smuggle or clandestinely introduce into the United States any goods, wares, or merchandise subject to duty by law, and which should have been invoiced, without paying or accounting for the duty, or shall make out or pass, or attempt to pass, through the custom house, any false, forged, or fraudulent invoice, every such person, his, her, or their aiders and abettors, shall be deemed guilty of a misdemeanor, and on conviction thereof shall be fined in any sum not exceeding five thousand dollars, or imprisoned for any term of time not exceeding two years, or both, at the discretion of the court.

The collector shall designate on the invoice at least one package of every invoice, and one package at least of every ten packages of goods, wares, or merchandise, and a greater number should be or either of the appraisers deem it necessary, imported into such port, to be opened, examined, and appraised, and shall order the package or packages, so designated, to the public stores for examination; and if any package be found by the appraisers to contain any article not specified in the invoices, and they, or a majority of them, shall be of opinion that such article was omitted in the invoice with fraudulent intent on the part of the shipper, owner, or agent, the contents of the entire package in which the article may be shall be liable to seizure and forfeiture on conviction thereof, before any court of competent jurisdiction; but if said appraisers shall be of opinion that no fraudulent intent existed, then the value of such article shall be added to the entry, and the duties thereon paid accordingly, and the same shall be delivered to the importer, agent, or consignee: Provided, that such forfeiture may be remitted by the Secretary of the Treasury, on the production of evidence, satisfactory to him, that no fraud was intended: Provided, further, that if, on the opening of any package or packages of goods, a deficiency of any article shall be found, on examination by the appraisers, the same shall be certified to the collector on the invoice, and an allowance for the same be made in estimating the duties.

Persons entering and clearing will save much time and trouble by inquiring, when leaving one desk, where to proceed, and continue to do so until the entry or clearance is completed.

In the value of goods no other evidence will be admitted, except the invoice value, in any court.

FORMS OF BUSINESS AT BOSTON CUSTOM HOUSE.

ENTRY OF VESSELS FROM FOREIGN PORTS.

It is necessary that the manifest (three copies) of vessels from foreign ports should be made out before arrival, in order to be presented to the boarding officer upon arrival. They should include every thing on board; and, after stating the cargo laden at the port of departure, if there should be any return cargo, it should then be added under that head; if there are any surplus stores, these should then be particularized; and, finally, the passengers' names, individually, with the number of packages of baggage belonging to each; the whole to be signed by the master. Where there are passengers, a separate list, (besides the names on each manifest,) including the names, ages, sex, occupation, country to which they severally belong, and of which they intend to become inhabitants, and if any have died on the passage, will also be necessary. Another list of passengers, similar to the last, is required by the mayor of the city.

If any part of the cargo is to be landed at a different port than the first one of entry, it must be so stated in the manifest, as otherwise that privilege will be lost, and the cargo required to be landed at the first port of entry.

The captain will be particular in having his crew mustered by the boarding officer, upon arrival, in order to the cancelling of the bond for their safe return.

Vessels must report at the Custom House within twelve hours, and enter within forty-eight hours after arrival.

If the captain is not an owner of the vessel, and there should be a resident owner at the port of entry, such owner is required to accompany the captain, in order to swear to the register.

ENTRY OF VESSELS COASTWISE.

Nothing further is required than the clearance from the Custom House at the port of departure, and the register, if she is a registered vessel.

CLEARANCE OF VESSELS FROM FOREIGN PORTS.

Every shipper must clear his goods at the Custom House before the vessel can clear. From these shippers' clearances the vessel's manifest is to be made after the same form.

FORMS OF BUSINESS AT BOSTON CUSTOM HOUSE.

SHIPPER'S MANIFEST.

Before a clearance is granted to any vessel bound to a foreign port, the owners, shippers, or consignees of the cargo on board such vessel shall deliver to the collector a manifest of the cargo, or parts thereof, including all the particulars therein contained, shipped by them respectively.

FEES.

Entry of vessel over 100 tons with dutiable cargo on board,	\$5.50
Entry of vessel over 100 tons, with free goods on board, .	3.17
Entry of vessels under 100 tons, with dutiable cargo, . .	3.00
Entry of vessels under 100 tons, <i>not</i> dutiable cargo, . .	2.17
All American vessels (except whalemens and fishermen) pay twenty cents per month hospital dues, for all officers and seamen employed on board,	
Every port entry,	25
Permit to land goods,	25
Every bond taken officially,	40
Permit to load goods, for the exportation, for drawback, debenture or other official certificates,	
Bill of health,	20
Official document (register excepted) required by any person,	20
Sea letter,	80
Admeasuring and certifying vessels 5 tons, and not over 20,	50
" " " " 20 " " " " 70,	75
" " " " 70 " " " " 100,	1.00
" " " " 100 " " " " 200,	1.50
" " " " over 200	2.00
For all other services on board any vessel or ship of 100 tons and upwards, having on board goods, wares, or merchandise subject to duty, per day,	3.00
For like services on board any ship or vessel of less than 100 tons, per day,	3.00
On all vessels, not having on board goods, wares, or merchandise subject to duty, per day,	3.00
Certificate of registry on record and bond,	2.25
Endorsement on register or record,	1.00
Every bond required by Registry Act,	40
Every bond for a Mediterranean passport,	40
Seaman's protection,	25

FORM OF AN INWARD FOREIGN MANIFEST.

FORM OF AN INWARD FOREIGN MANIFEST.

REPORT AND MANIFEST of the Cargo laden on board of the ship Sultana, whereof Alexander Judson is master, which Cargo was taken on board at Liverpool; burden 700 tons, built at Salem, in the State of Massachusetts, and owned by Thomas H. Perkins, merchant, at Boston, as per Register, granted at Boston, the thirtieth day of March, 1843, and bound for Boston.

Marks.	Numbers inclusive.	Packages and Contents.	By whom shipped.	To whom consigned.	Place of Consignee's Residence.	Port of Destination.
A. S.	264, 266, 273.	12 cases Prints.	Alex. Brown & Co.	Upham, Appleton & Co.	Boston.	Boston.
A. L.	555, 563, 581.	14 " Prints.	E. S. Anderson.	H. Poor & Co.	do.	do.
R.	612, 613.	9 " Broadcloths.	R. Hall.	Whitwell, Seaver & Co.	do.	do.
Passengers, and Packages belonging to them, respectively.			Number of Days' Passage.		Vessel and Cabin Stores.	
William Rice, 2 boxes Mdse., marked R. S. Sturgis, 1 " " " S. S. F. White, 1 case " " G. G. Osgood, 2 " " " O. R. D. Odiorne, 1 " " " P. W. Brewster, 4 " " " W. B. 90 Steerage Passengers.			32 Days.			

ALEXANDER JUDSON, *Captain.*

BOSTON, July 2, 1843.

Masters of American vessels from Foreign Ports, must, in all cases, produce their bills to the Collector for fees paid to United States Consuls, before entry can be allowed.

REGULATIONS OF THE HARBOR OF BOSTON.

**HARBOR REGULATIONS OF THE PORT OF
BOSTON.**

SECT. 1. All vessels anchoring on the south side of the channel must anchor by the following marks, viz.: the tall steeple in Hanover Street, in range with the granite block on Long Wharf, and below the range of India Wharf. On the north, by Long Island Light, in range with the Half-Moon Battery on Governor's Island, and south-easterly of the range of the Grand Junction Wharves, East Boston. Small vessels will anchor inside of the above range, in order that sufficient room may be given for larger vessels to anchor in the range.

SECT. 2. All vessels anchoring contrary to Section 1st must be hauled immediately to some wharf, or they will be moved at the vessel's expense.

SECT. 3. The master, commander, or owners of vessels, shall, as soon as practicable, after having hauled to the end of any wharf that extends to the channel in said harbor, cause her lower yards to be cock-billed, and her top-sail yards to be braced fore and aft, and her jib-boom to be rigged in, and the yards and jib-boom shall be kept so arranged while such vessel lies at the end of the wharf, as aforesaid, and until she is preparing immediately to leave her berth.

SECT. 4. No person shall throw or deposit in said harbor, or any part thereof, any stones, gravel, ballast, cinders, ashes, dirt, mud, or other substances which may in any respect tend to injure the navigation thereof.

SEC. 5. No warp or line shall be passed across the mouth of any slip for the purpose of hauling any vessel by the said slip, before the vessel shall be within one hundred feet of said slip, if the owners or occupants thereof object, unless the harbor master may think it necessary.

SEC. 6. All vessels at anchor in the harbor of Boston shall keep an anchor-watch at all times, and shall keep a clear and distinct light suspended at least six feet above the deck during the night: and whenever the provisions of this section shall be violated on board any vessel, the master or owners shall be liable to a penalty of not more than twenty dollars, to be recovered in the manner provided in the Act to which this is in addition, and shall be held liable to pay all damages that may be occasioned by such violations.

Under no circumstances whatever are vessels permitted to lay at anchor in the track of the Ferry Boats, or in Fore Point Channel.

SAMUEL COOK,

Harbor Master of the Port of Boston.

SYNOPSIS OF THE LAWS REGULATING THE COASTING TRADE.

Vessels of twenty tons, and upwards, must be enrolled and licensed ; if *less* than twenty tons, licensed only.

The license, in every case, is granted for one year, and must be renewed within three days of its expiration ; or if it expire while the vessel is absent, within three days after her arrival. The penalty for neglect is fifty dollars.

No collector shall grant to any ship or vessel whose license for carrying on the coasting trade has expired, a new license before the master of such ship, or vessel shall first render a true account to the collector of the number of seamen, and the time they have been employed on board such ship or vessel, during the continuance of the license which has so expired, and pay to such collector twenty cents per month for every month such seamen have been severally employed as aforesaid ; which sum the master is to retain out of the wages of such seamen. And if any such master shall render a false account of the number of men, and the length of time they have severally been employed, as is herein required, he shall forfeit and pay one hundred dollars. [Act July 16, 1798, ch. xiii. sec. 2.]

Captains are required to exhibit their papers when demanded by an officer of the revenue. The penalty for refusal is one hundred dollars.

Vessels engaged in the coasting trade *without papers*, are subject to foreign tonnage duty, (one dollar per ton,) if laden with American produce or manufactures ; and to forfeiture, if laden with foreign merchandise.

The name of the vessel must be painted on her stern, with *white letters*, three inches long, on a *black ground*, under the penalty of twenty dollars.

Every *change of master* must be reported to the collector of the port, and indorsed on the license, under a penalty of ten dollars to the new master.

When a license of a vessel expires whilst she is absent from the District to which she belongs, a temporary certificate of registry is to be granted for such vessel, with which she is to proceed on her

SYNOPSIS OF LAWS REGULATING THE COASTING TRADE.

voyage; such certificate of registry is required to be surrendered upon the arrival of the vessel within the District to which she belongs, and in no case is a surrender to be made before such arrival; but it is understood that in some districts temporary certificates of registry are received by collectors of districts, other than those to which the vessel belongs, and *temporary enrolments and licenses* issued in lieu of them, which is *considered* to be *irregular*. [Vide circular from Comptroller of Treasury, Aug. 25, 1823, and July 25, 1850.]

The enrolment and license expire whenever there is any *change of owner*, or *alteration* is made in the rig or size; and must be reported to the collector of the port, under the penalty of forfeiture of the vessel.

Boats and lighters not being *masted*, or if masted, not decked, *exclusively* employed in the *harbor*, are not required to comply with the foregoing regulations.

The United States is divided into three great districts; the first, between the eastern limits of the United States, and the southern limits of Georgia; the second, to include all districts, &c., between the river Perdido and the western limits of the United States; and the third, all the ports, &c., between the southern limits of Georgia and the river Perdido.

Every vessel destined from a district in one state to a district in the same or an adjoining state, with foreign merchandise in packages as imported, the value of which exceeds four hundred dollars, must obtain a clearance. On the arrival of every such vessel at the port of destination, the master must enter the vessel, and obtain a permit to unlade his cargo.

Vessels sailing with a coasting license, laden with goods wholly of the produce or manufacture of the United States, are not required to clear, if bound from one to another port within either of the three great districts.

All registered vessels engaged in the coasting trade are required to clear in going from one district to any other district, and also upon her arrival in the other district to enter under similar regulations to those vessels under a license.

CIRCULAR TO COLLECTORS AND OTHER OFFICERS OF THE CUSTOMS.

TREASURY DEPARTMENT, Aug. 25, 1849.

From representations made to this department, there is reason to believe that in some of the collection districts due vigilance is

REGULATIONS CONCERNING BOSTON HARBOR.

not exercised by the officers of the customs in the examination of the manifests of vessels licensed for the coasting trade.

It being considered highly important that the government should at all times be enabled to derive full and accurate information from the records of the Custom House, in reference to the transit from one port to another, along the coast of the United States, of goods, wares, and merchandise, of every description, the officers of the customs are reminded that the manifest required under the laws, either to be deposited with the collector, or exhibit when demanded, as the case may be, must, in reference to all vessels under license, including the regular lines of steamers or other vessels, exhibit a full and particular account of cargo, referring to the several packages, &c., by mark and number; describing their character, and giving the contents or quantities of each. In cases where these requirements are not complied with, the officers of the customs are not authorized to certify the manifest, or to grant entry or permit to proceed to another port; and it is their duty rigorously to enforce the penalties provided for violations of the law in all cases.

WILLIAM M. MEREDITH,
Secretary of the Treasury.

ABSTRACT OF AN ACT

IN ADDITION TO AN ACT TO ESTABLISH REGULATIONS CONCERNING THE HARBOR OF BOSTON.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECT. 1. The harbor master, authorized to be appointed by the fifth section of the Act to which this is in addition, shall have authority to regulate the anchorage of all vessels in the upper harbor of Boston, and, when necessary, to order the removal of such vessels, and to cause the same to be removed in obedience to such order, at the expense of the master or owners thereof; and if any person shall obstruct said harbor master in the performance of any of his duties, as prescribed by this Act, or by the act to which this is in addition, or shall neglect or refuse to obey any lawful order made by said harbor master, he shall be liable to a penalty not exceeding fifty dollars for each offence, to be recovered by indictment, for the use of the city of Boston.

REGISTRY LAW.

AN ACT TO PROVIDE FOR RECORDING THE CONVEYANCES OF VESSELS, AND FOR OTHER PURPOSES.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That no bill of sale, mortgage, hypothecation, or conveyance of any vessel or part of any vessel of the United States, shall be valid against any person other than the grantor or mortgagor, his heirs and devisees, and persons having actual notice thereof, unless such bill of sale, mortgage, hypothecation, or conveyance, be recorded in the office of the Collector of Customs where such vessel is registered or enrolled: *Provided,* That the lien by bottomry on any vessel, created during the voyage, by a loan of money or materials necessary to repair or enable such vessel to prosecute a voyage, shall not lose its priority, or be in any way affected by the provisions of this act.

SEC. 2. *And be it further enacted,* That the Collectors of the Customs shall record all such bills of sale, mortgages, hypothecations, or conveyances, and also all certificates for discharging and cancelling any such conveyances, in a book or books to be kept for that purpose, in the order of their reception; noting in said book or books, and also on the bill of sale, mortgage, hypothecation, or conveyance, the time when the same was received, and shall certify on the bill of sale, mortgage, hypothecation, or conveyance, or certificate of discharge or cancellation, the number of the book and page where recorded; and shall receive, for so recording such instrument of conveyance or certificate of discharge, fifty cents.

SEC. 3. *And be it further enacted,* That the Collectors of the Customs shall keep an index of such records, inserting alphabetically the names of the vendor or mortgagor, and of the vendee or mortgagee, and shall permit said index and books of records to be inspected, during office hours, under such reasonable regulations as they may establish, and shall, when required, furnish to any person a certificate setting forth the names of the owners of any vessel registered or enrolled, the parts or proportions owned by each, (if inserted in the register or enrolment,) and also the material facts of any existing bill of sale, mortgage, hypothecation, or other in-

REGISTRY LAW.

cumbrance upon such vessel, recorded since the issuing of the last register or enrolment, viz.: the date, amount of such incumbrance, and from and to whom, or in whose favor made; the Collectors shall receive for each such certificate one dollar.

SEC. 4. *And be it further enacted*, That the Collectors of the Customs shall furnish certified copies of such records on the receipt of fifty cents for each bill of sale, mortgage, or other conveyance.

SEC. 5. *And be it further enacted*, That the owner, or agent of the owner of any vessel of the United States, applying to a collector of the customs for a register or enrolment of a vessel, shall, in addition to the oath now prescribed by law, set forth in the oath of ownership, the part or proportion of such vessel belonging to each owner, and the same shall be inserted in the register or enrolment; and that all bills of sale of vessels registered or enrolled shall set forth the part of the vessel owned by each person selling, and the part conveyed to each person purchasing.

SEC. 6. *And be it further enacted*, That the twelfth clause or section of the act entitled "An Act in addition to the several acts regulating the shipment and discharge of seamen and the duties of consuls," approved July twentieth, eighteen hundred and forty, be so amended, as that all complaints in writing, to the consuls or commercial agents as therein provided, that a vessel is unseaworthy, shall be signed by the first, or the second and third officers, and a majority of the crew, before the consul or commercial agent shall be authorized to notice such complaint, or proceed to appoint inspectors as therein provided.

SEC. 7. *And be it further enacted*, That any person not being an owner, who shall on the high seas wilfully, with intent to burn or destroy, set fire to any ship or other vessel or otherwise attempt the destruction of such ship or other vessel, being the property of any citizen or citizens of the United States, or procure the same to be done, with intent aforesaid, and being thereof lawfully convicted, shall suffer imprisonment to hard labor, for a term not exceeding ten years, nor less than three years according to the aggravation of the offence.

SEC. 8. *And be it further enacted*, That this act shall be in force from and after the first day of October next ensuing.

HOWELL COBB,

Speaker of the House of Representatives.

WILLIAM R. KING,

President of the Senate, pro tempore.

Approved July 29, 1850.

MILLARD FILLMORE.

ARTICLES OF MERCHANDISE WEIGHABLE.

CUSTOM HOUSE, BOSTON.

SURVEYOR'S OFFICE, *September*, 1860.

By the Tariff Act of March 3, 1857, and by Instructions from the Secretary of the Treasury, all the merchandise below enumerated, is weighable.

FLETCHER WEBSTER, SURVEYOR.

[Corrected by H. N. Crane, Esq.]

ACIDS, acetic, oxalic, tartaric, benzoic, boracic, citric, muriatic, white and yellow, acetous, chromic, nitric, pyroligneous, and all others used for chemical purposes.	Beef.
Almonds.	Beeswax.
Aloes.	Benzoin, or gum Benjamin.
Alum.	Berries, juniper.
Amber.	Bichromate of potash.
Ambergris.	Bleaching powder.
Ammonia, and sal do.	Blue or Roman vitriol.
Anatto, roucou, or orleans.	Blue, Prussian.
Anniseed.	Bologna sausages.
Antimony, crude, or regulus of.	Borax, crude or tincal.
Arabic, gum.	Buchu leaves.
Arrow-root.	Boxwood.
Arsenic.	Brimstone, roll.
Assafoetida.	Bristles.
Ash, soda.	Bronze, liquor and powder.
Asphaltum.	Buds, cassia.
	Burgundy pitch.
	Butter.
	Benzoic acid.
	Black, Frankfort and ivory.
	Boracic acid.
	Borate of lime.
BACON.	Brazil paste.
Balsams, extracts, pastes, etc.	Burnt starch, or gum substitute.
Barbary gum, see Gum arabic.	Bicarbonate of soda.
Barilla.	
Bark of the cork tree.	CORDAGE, tarred and untarred.
Barley, and pearl'd do.	Camphor, refined.
Barytes, sulphate of.	Camphor, crude.

ARTICLES OF MERCHANDISE WEIGHABLE.

Candles, sperm and others.
 Castor oil.
 Cantharides.
 Cassia, and buds of do.
 Castile soap.
 Cayenne pepper.
 Chalk in packages.
 Cheese.
 Chocolate.
 Chloride of lime.
 Chromate of lead and potash.
 Cinnamon.
 Clay.
 Cloves.
 Cochineal.
 Cocoa, and shells of.
 Cocoanut oil.
 Copal, gum.
 Copper, rods, nails, and spikes.
 Copperas.
 Cork-tree bark.
 Cream of tartar.
 Cubebs.
 Cudbear.
 Currants.
 Cake, saffron.
 Calomel.
 Carbonate of soda.
 Chromic acid.
 Citric acid.
 Cobalt.
 Codilla, or tow of hemp or flax.
 Coir, or jute.
 Corn, and corn meal.
 Composition metal, free.
 Chicory, ground.
 Canary seed.
 DATES.
 Dye-woods, extracts and decoctions.
 Downs, of all kinds.

EARTHS, ochrey, crude or ground.
 Earth, fuller's.
 Emery, lump or pulverized.
 Epsom salts.
 Extract of indigo.
 Extract of log and other dye woods.
 Extract of madder.
 Ether.
 FEATHERS, for beds.
 Fig-blue.
 Fish, dried.
 Fish glue, or isinglass.
 Fish skins.
 Flax, tow of, or codilla.
 Floss silks.
 Flour, wheat and rye.
 Flour of sulphur.
 Frankfort black.
 Fuller's earth.
 Figs.
 French chalk.
 GAMBOGE.
 Gelatine.
 Ginger, ground.
 Ginger, root, dried or green.
 Glauber salts.
 Glue.
 Glue, fish.
 Goats' hair.
 Grass, sisal or jute.
 Grease.
 Green vitriol, copperas.
 Gum benzoin or Benjamin.
 Gums, arabic, copal, tragacanth, and all others, in a crude state.
 Gunpowder.
 Gutta percha.
 Ground plaster of paris.
 Guano, free.

ARTICLES OF MERCHANDISE WEIGHABLE.

HAIR, human, cleansed and prepared for use.	Lead, white and red.
Hair of all kinds, uncleaned and unmanufactured.	Leather, tanned, bend or sole.
Hair, goats', unmanufactured.	Leather, upper of all kinds.
Hair, curled.	Leaden pipes or shot.
Hams.	Leather, japanned.
Hemp.	Leaves, medicinal.
Hemp, tow of, codilla.	Lemon peel.
Hydriodate of potash.	Lime, chloride of.
Hemp seed.	Liquor, iron.
	Liquorice, paste or root.
	Litharge.
	Logwood, extract of.
INDIA RUBBER, unmanufactured.	Lignumvitæ wood.
Indian corn and corn meal.	Lime.
Indigo, extract of.	
Indigo.	MACARONI.
Ipecacuanha.	Magnesia.
Iris, or orris root.	Mace.
Iron, bars, pigs, or sheets.	Madder, extract of.
Iron, castings.	Malt.
Iron, old or scrap.	Manna.
Iron, liquor or sulphate of.	Marrow.
Isinglass, or fish glue.	Meal, Indian corn.
Ivory black.	Meats, prepared.
Ivory nuts, or vegetable ivory.	Medicinal drugs, roots and leaves in a crude state.
	Metal, type.
JALAP.	Mineral kermes.
Jeddo gum, or gum arabic.	Mohair.
Juniper berries.	Mordant, patent.
Jute, sisal grass, coir, etc.	Moss, for beds.
	Muriatic acid.
KERMES, mineral.	Manganese.
Kermes.	Mustard, ground.
LAC SPIRITS.	NAILS, copper and iron.
Lac sulphur.	Nickel.
Lac dye.	Natron.
Lamp black.	Nitrate of lead.
Lard.	Nitrate of soda, refined, etc.
Lead, chromate of.	Nitrate of do. crude.
Lead, in pigs, bars, or sheets; also, old lead.	Nitric acid.
Lead, nitrate of.	Nutmegs.

ARTICLES OF MERCHANDISE WEIGHABLE.

Nuts.	Potash, chromate, bichromate, and prussiate.
Nuts, ivory.	Powder, gun.
Nux vomica.	Powder, bleaching.
Nails, iron and copper.	Prunes.
OATS, and oat meal.	Prussian blue.
Ochres and ochrey earths.	Prussiate of potash.
Oil, castor.	Pulp, dried.
Oil, palm, seal, and cocoanut.	Pumice.
Oil of vitriol.	Pumice stone.
Old scrap iron.	Putty.
Old pewter and lead.	Pyroligneous acid.
Opium.	QUILLA BARK.
Orange peel.	Quinine, sulphate of.
Orleans, or anatto.	Quicksilver.
Orris, or iris root.	
Oxalic acid.	
Orpiment.	
PACKTHREAD.	RAGS, woollen.
Paddy, or rice.	Raisins.
Paints, dry or ground in oil.	Red chalk.
Palm oil.	Red lead.
Paris white.	Regulus of antimony.
Paste, for medicinal purposes.	Rhubarb.
Paste, liquorice.	Rice, or paddy.
Paste, Brazil.	Roll brimstone.
Pastel, or woad.	Roots, medicinal.
Patent mordant.	Rotten stone.
Pearl barley.	Roucou, or anatto.
Pearl, mother of.	Rye, or rye flour.
Pepper.	Roman vitriol.
Pewter, old.	Rape seed.
Pimento.	SAFFRON and saffron cake.
Pipes, leaden.	Sago.
Pitch and Burgundy do.	Sal ammonia.
Plaster of paris, when ground.	Salmon, preserved.
Plumbago.	Sal soda.
Plums.	Salted fish.
Pork.	Saltpetre, refined.
Potassium.	Saltpetre, crude.
Potash, nitrate of, refined.	Salts, Epsom, Glauber, Rochelle, &c.
Potash, nitrate of, crude.	Sarsaparilla.

ARTICLES OF MERCHANDISE WEIGHABLE.

Sealing wax.	Sulphate of zinc.
Seaweed for beds.	Sulphuric acid.
Seed-lac.	Sulphur, flower of.
Senegal, gum.	Sulphur, lac.
Seppia.	Sumac.
Shells of cocoa.	Sheep's wool, costing over 20
Shells, unmanufactured tortoise	cents per pound.
and others.	Soda, bicarbonate of.
Shellac.	Sand in packages.
Shoddy, or waste.	
Shot, leaden and iron.	TRAGACANTH, gum.
Sisal grass.	Tallow candles.
Skins, fish.	Tallow.
Skins of all kinds japanned.	Tanned leather.
Skins, tanned and dressed, of all	Tapioca.
kinds.	Tartaric acid.
Snuff.	Tartar, cream of.
Soap, Castile.	Tentenegue, in sheets.
Soap stocks and stuffs.	Tentenegue, unmanufactured.
Soda, sal, carbonate and nitrate	Thibet, goats' hair.
of, refined.	Tincal, see Borax, crude.
Soda, nitrate of, crude.	Tobacco, unmanufactured.
Soda ash.	Tortoise, and other shells, un-
Sole leather.	manufactured.
Spelter in sheets.	Tow of hemp or flax,
Spelter, unmanufactured.	Turmeric.
Sperm candles.	Twines.
Spices of all kinds.	Type metal.
Spikes, copper and iron.	Types, new or old.
Spirits, lac.	Tar.
Sponges.	Tea, when dutiable.
Spunk.	
Squills.	UPPER LEATHER.
Starch.	
Stearine, candles and tapers.	VANILLA BEANS.
Steel, in bars, cast, shear or Ger-	Vegetable ivory, unmanufactured.
man.	Vegetable ivory, or ivory nuts.
Stone, pumice and rotten.	Verdigris.
Substitute gum.	Venetian red.
Sugar of all kinds.	Valonea.
Sulphate of copper or iron.	Vermicelli.
Sulphate of barytes or of qui-	Vermilion.
nine.	Vessels of cast iron.

ARTICLES OF MERCHANDISE WEIGHABLE.

Vitriol, green and white.	Wood, lignumvitæ, or box.
Vitriol, oil of.	Woods, extract of.
Volatile oil.	Wool, costing over 20 cents per pound, all entered as dutiable.
WASTE, or shoddy.	Woollen and worsted yarn.
Wax, sealing.	Woollen listings.
Wax, bees.	
Wax candles.	YAMS.
Whalebone, from foreign fish- eries.	Yarn, woollen or worsted.
Wheat, and wheat flour.	Yellow acid.
White acid.	Yellow metal, old, free.
White lead.	ZINC, sulphate of.
White, Paris.	Zinc, spelter or tentenegue, sheets.
White vitriol.	Zinc, " " unman- ufactured.
Whiting, or Paris white.	Zinc, old, free.
Woad or pastel.	

TARES

ALLOWED AT THE BOSTON CUSTOM HOUSE IN SETTLEMENT OF DUTIES. 1860.

[Corrected by Horatio N. Crane, U. S. Weigher.]

TARE.

Inv. or actual.	Acids, all kinds of.
2 %	Almonds in gunny bags.
Inv. or actual.	Almonds in all other packages.
" " "	Alum.
Actual.	Anvils.
Actual { 12 %	Bristles, casks with matting.
-or. { 10 %	Bristles, " without "
Inv. or actual.	Butter, all packages.
Actual.	Black plate.
Inv. or actual.	Candles, all kinds.
" " "	Candy, sugar.
" " "	Cheese, in all packages.
9 %	Cassia, in small mats, from China.
Actual.	Cassia, in cases.
6 %	Cassia, mats in bundles, weighing about 20 lb. ea.
9 %	Cassia, " " " " " 10 " "
Actual.	Cassia Buds.
Inv. or actual.	Chocolate.
2 %	Coffee, in gunny bags.
Actual.	Coffee, in all other packages.
"	Cinnamon, in cases.
"	Cinnamon, in all other packages.
2 %	Cocoa, in gunny bags.
Actual.	Cocoa, in all other packages except casks
10 %	Cocoa in casks.
2 %	Cloves in gunny bags.
Inv. or actual.	Cloves in other packages.
" " "	Copperas.
1 3/4 %	Cordage, tarred.
2 3/4 %	Cordage, tarred, with extra matting.
1 %	Cordage, untarred, in matting.
4 lb. per bale.	Coir or Jute.

TARES ALLOWED AT BOSTON CUSTOM HOUSE.

TARE	
None.	Cordage, with no covering.
	Currants from Smyrna, in drums, tare same as figs.
Inv. or actual.	Currants in all other packages.
2 %	Copal Gum, in bags and mats.
Inv. or actual.	Copal Gum, in other packages.
2 %	Cubebs, in gunny bags.
2 %	Canary seed, in gunny bags.
Actual.	Corks.
"	Codilla, or Tow of Hemp or Flax, with covering.
9 %	Dates, frails of.
10 %	Figs, whole drums, weighing about 16 lb. each.
15 %	" half " " " 8 " "
16 %	" quarter " " " 4 " "
20 %	" eighth " " " 2 " "
10 %	" in Hingham boxes.
13 %	" in flat "
8 %	" in paper "
10 %	" in small baskets.
Ab't 2 %	" in cloth bags.
Actual.	Fish, in packages.
"	Flax.
2 %	Filberts, in gunny bags.
2 %	Ginger, root, in gunny bags.
5 %	Ginger, " in pockets.
Inv. or actual.	Glue, in all packages.
Actual.	Gunpowder, all packages.
2 %	Gum Copal and other Gums, in bags or mats.
Inv. or actual.	" " " " " in other packages.
Actual.	Hay.
3 3/4 lb. ea. bale.	Hemp, from Manilla.
Same or Inv.	" from other ports, (being Manilla hemp.)
None.	" Russia, with ropes only.
Actual.	" " covered with cloth or mats.
2 %	Hemp seed, in gunny bags.
Invoice.	Indigo, all packages.
22 to 28 lb. ea.	Iron, Russia sheet, in packages, general average about 24 lb. per package.
Actual.	Iron, all other.

When Figs are put up in cases, the tare of the cases is first deducted from the gross, then the above tares are taken from the remainder.

TARES ALLOWED AT BOSTON CUSTOM HOUSE.

TARE.

Ropes, 4 lb. ea.	Jute, Sisal grass coir, per bale.
Inv. or actual.	Jalap.
Inv. or actual.	Lead, all kinds of packages.
Inv. or actual.	Nails, all packages.
Actual.	Nitrate of soda in bags.
12 %	Ochre, dry yellow, in casks.
Inv. or actual.	“ other.
18 %	Oil, Palm, in whale oil casks and bbla.
15 %	“ “ in rum hhds. or pipes.
2 %	Paddy, or Rice in gunny bags.
	Palm Oil. See Oil.
Inv. or actual.	Paris White.
2 %	Pepper, in bags.
Inv. or actual.	Pepper, in other packages.
3 %	Pimento, in bags.
Inv. or actual.	Pimento, in other packages.
Actual.	Plums, all packages.
“	Prunes, “ “
None.	Paper, in bales.
2 %	Peanuts (shelled) in bags.
6½ lb. ea.	Raisins, Malaga, whole boxes.
4 lb. ea.	“ “ half “
2 lb. ea.	“ “ quarter “
14 lb. ea.	“ “ whole casks.
8 lb. ea.	“ “ half “
5 lb. ea.	“ “ quarter “
	“ in drums, same tare as Figs in drums.
Actual.	“ Smyrna casks.
“	“ “ boxes.
“	“ all others.
2 %	Rice, or Paddy, bags.
10 %	“ in casks.
Inv. or actual.	Salts, all kinds of packages.
Inv. or 5 lb. pr. bag.	Saltpetre.
Actual, or 2 %	Shells of Cocoa.
Inv. or actual.	Shot.
“ “ “	Snuff.

TARES ALLOWED AT BOSTON CUSTOM HOUSE.

TARE.	
Actual.	Soap, all kinds.
Inv. or actual.	Spanish Brown, all packages.
Actual.	Spikes, " "
"	Steel, " "
	Sheet Iron. See Iron.
Inv. or actual.	Sugar Candy, all packages.
Actual.	Starch, " "
3 lb. ea.	Sumac, bags.
Inv. or actual.	Spices, all kinds.
Actual.	Sand, in packages.
12 %	Sugar " hhds.
12 %	" " tierces.
10 %	" " bbls.
15 %	" " boxes.
2½ %	" " Manilla mats.
2 %	" Pernambuco bags.
5 %	" Calcutta bags. Fixed Dec. 6th, 1860, at 5 % when in double bags.
8 %	" Batavia baskets.
4 %	" " in bags or mats weighing 40 to 50 pounds each.
2 %	Turmeric in gunny bags.
5 %	" in pockets.
3 %	Twine, Calcutta.
Inv. or actual.	" other.
10 lb. ea.	Tobacco in bales, Cuba.
Actual.	" in all other packages.
"	Tea.
"	Tallow, all packages.
Invoices.	Whiting.
"	Wire.
Actual.	Wool.
2 %	Walnuts, in gunny bags.
Actual.	" in bales.

TABLES OF FOREIGN CURRENCY.

**THE RATES AT WHICH FOREIGN MONEY, OR CURRENCY, ARE
TAKEN AT CUSTOM HOUSE, BOSTON, WITH TABLES FOR CON-
VERTING FOREIGN CURRENCIES INTO FEDERAL MONEY.**

In the table of Pounds, Ounces, and Thalers, the units and tens may be taken as hundreds or thousands, by calling the opposite dollars and cents all dollars for hundreds, and adding a cipher for thousands.

The same may be done in the Table of Rupees, remembering to add 50 cents on the odd number of Rupees for hundreds, and to add \$5 on the odd, and a cipher on the even numbers for, thousands.

In the Franc and Rix Banco tables this cannot be done, on account of a fractional part of a cent in the value. These Tables are, therefore, more extended.

POUND STERLING = \$4.84 — 20 shillings — 12 pence — 4 farthings.

£	£100 added.	£200 added.	£	£100 added.	£200 added.
1 = \$4.84	\$488.84	\$972.84	31 = \$150.04	\$634.04	\$1118.04
2 9.68	493.68	977.68	32 154.88	638.88	1122.88
3 14.52	498.52	982.52	33 159.72	643.72	1127.72
4 19.36	503.36	987.36	34 164.56	648.56	1132.56
5 24.20	508.20	992.20	35 169.40	653.40	1137.40
6 29.04	513.04	997.04	36 174.24	658.24	1142.24
7 33.88	517.88	1001.88	37 179.08	663.08	1147.08
8 38.72	522.72	1006.72	38 183.92	667.92	1151.92
9 43.56	527.56	1011.56	39 188.76	672.76	1156.76
10 48.40	532.40	1016.40	40 193.60	677.60	1161.60
11 = 53.24	537.24	1021.24	41 = 198.44	682.44	1166.44
12 58.08	542.08	1026.08	42 203.28	687.28	1171.28
13 62.92	546.92	1030.92	43 208.12	692.12	1176.12
14 67.76	551.76	1035.76	44 212.96	696.96	1180.96
15 72.60	556.60	1040.60	45 217.80	701.80	1185.80
16 77.44	561.44	1045.44	46 222.64	706.64	1190.64
17 82.28	566.28	1050.28	47 227.48	711.48	1195.48
18 87.12	571.12	1055.12	48 232.32	716.32	1200.32
19 91.96	575.96	1059.96	49 237.16	721.16	1205.16
20 96.80	580.80	1064.80	50 242.00	726.00	1210.00
21 = 101.64	585.64	1069.64	51 = 246.84	730.84	1214.84
22 106.48	590.48	1074.48	52 251.68	735.68	1219.68
23 111.32	595.32	1079.32	53 256.52	740.52	1224.52
24 116.16	600.16	1084.16	54 261.36	745.36	1229.36
25 121.00	605.00	1089.00	55 266.20	750.20	1234.20
26 125.84	609.84	1093.84	56 271.04	755.04	1239.04
27 130.68	614.68	1098.68	57 275.88	759.88	1243.88
28 135.52	619.52	1103.52	58 280.72	764.72	1248.72
29 140.36	624.36	1108.36	59 285.56	769.56	1253.56
30 145.20	629.20	1113.20	60 290.40	774.40	1258.40

TABLES OF FOREIGN CURRENCY.

POUND STERLING = \$4.84 — 20 shillings — 12 pence — 4 farthings.

(Continued.)

£	\$	£100 added.	£200 added.	£	\$	£100 added.	£200 added.
61 = 295.24		\$779.24	\$1263.24	81 = 392.04		\$876.04	\$1360.04
62 300.08		784.08	1268.08	82 396.88		880.88	1364.88
63 304.92		788.92	1272.92	83 401.72		885.72	1369.72
64 309.76		793.76	1277.76	84 406.56		890.56	1374.56
65 314.60		798.60	1282.60	85 411.40		895.40	1379.40
66 319.44		803.44	1287.44	86 416.24		900.24	1384.24
67 324.28		808.28	1292.28	87 421.08		905.08	1389.08
68 329.12		813.12	1297.12	88 425.92		909.92	1393.92
69 333.96		817.96	1301.96	89 430.76		914.76	1398.76
70 338.80		822.80	1306.80	90 435.60		919.60	1403.60
71 = 343.64		827.64	1311.64	91 = 440.44		924.44	1408.44
72 348.48		832.48	1316.48	92 445.28		929.28	1413.28
73 353.32		837.32	1321.32	93 450.12		934.12	1418.12
74 358.16		842.16	1326.16	94 454.96		938.96	1422.96
75 363.00		847.00	1331.00	95 459.80		943.80	1427.80
76 367.84		851.84	1335.84	96 464.64		948.64	1432.64
77 372.68		856.68	1340.68	97 469.48		953.48	1437.48
78 377.52		861.52	1345.52	98 474.32		958.32	1442.32
79 382.36		866.36	1350.36	99 479.16		963.16	1447.16
80 387.20		871.20	1355.20	100 484.00		968.00	1452.00

SHILLINGS.				PENCE.			
s. 1 = \$	.24	s. 13 = \$	3.15	d. 1 = .02 c.			
2	.48	14	3.39	2	.04		
3	.73	15	3.63	3	.06		
4	.97	16	3.87	4	.08		
5	1.21	17	4.11	5	.10		
6	1.45	18	4.36	6	.12		
7	1.69	19	4.60	7	.14		
8	1.94	20	4.84	8	.16		
9	2.18			9	.18		
10	2.42			10	.20		
11	2.66			11	.22		
12	2.90			12	.24		

FRANC = $18\frac{5}{10}$ cts. — 100 Centimes.

1 fr. = \$	.19	11 fr. = \$	2.05	21 fr. = \$	3.91	31 fr. = \$	5.77
2	.37	12	2.23	22	4.09	32	5.95
3	.56	13	2.42	23	4.28	33	6.14
4	.74	14	2.60	24	4.46	34	6.32
5	.93	15	2.79	25	4.65	35	6.51
6	1.12	16	2.98	26	4.84	36	6.70
7	1.30	17	3.16	27	5.02	37	6.88
8	1.49	18	3.35	28	5.21	38	7.07
9	1.67	19	3.53	29	5.39	39	7.25
10	1.86	20	3.72	30	5.58	40	7.44

TABLES OF FOREIGN CURRENCY.

FRANC=18 $\frac{1}{10}$ cts.—100 Centimes.

(Continued.)

41 fr. = \$7.63	81 fr. = \$15.07	13,000 fr. = \$2,418.00
42 7.81	82 15.25	14,000 2,604.00
43 8.00	83 15.44	15,000 2,790.00
44 8.18	84 15.62	16,000 2,976.00
45 8.37	85 15.81	17,000 3,162.00
46 8.56	86 16.00	18,000 3,348.00
47 8.74	87 16.18	19,000 3,534.00
48 8.93	88 16.37	20,000 3,720.00
49 9.11	89 16.55	21,000 3,906.00
50 9.30	90 16.74	22,000 4,092.00
51 fr. = \$ 9.49	91 fr. = \$16.93	23,000 fr. = \$4,278.00
52 9.67	92 17.11	24,000 4,464.00
53 9.86	93 17.30	25,000 4,650.00
54 10.04	94 17.48	26,000 4,836.00
55 10.23	95 17.67	27,000 5,022.00
56 10.42	96 17.86	28,000 5,208.00
57 10.60	97 18.04	29,000 5,394.00
58 10.79	98 18.23	30,000 5,580.00
59 10.97	99 18.41	31,000 5,766.00
60 11.16	100 18.60	32,000 5,952.00
61 fr. = \$11.35	200 fr. = \$37.20	35,000 fr. = \$6,510.00
62 11.53	300 55.80	40,000 7,440.00
63 11.72	400 74.40	45,000 8,370.00
64 11.90	500 93.00	50,000 9,300.00
65 12.09	600 111.60	60,000 11,160.00
66 12.28	700 130.20	70,000 13,020.00
67 12.46	800 148.80	80,000 14,880.00
68 12.65	900 167.40	90,000 16,740.00
69 12.83	1,000 186.00	100,000 18,600.00
70 13.02	2,000 372.00	150,000 27,900.00
71 fr. = \$13.21	3,000 fr. = \$558.00	
72 13.39	4,000 744.00	
73 13.58	5,000 930.00	
74 13.76	6,000 1,116.00	
75 13.95	7,000 1,302.00	
76 14.14	8,000 1,488.00	
77 14.32	9,000 1,674.00	
78 14.51	10,000 1,860.00	
79 14.69	11,000 2,046.00	
80 14.88	12,000 2,232.00	
		CENTIMES. CENTS.
		5 = 1
		10 = 2
		15 = 3
		20 = 4
		25 = 5
		30 = 6
		35 = 7
		40 = 8
		45 = 9
		50 = 10
		CENTIMES. CENTS.
		55 = 10
		60 = 11
		65 = 12
		70 = 13
		75 = 14
		80 = 15
		85 = 16
		90 = 17
		95 = 18
		100 = 19

RUPEE=44 $\frac{1}{2}$ cts.—16 annas. 12 pice.

1 ru. = \$4.4	11 ru. = \$4.89	21 ru. = \$9.34	31 ru. = \$13.79
2 .89	12 5.34	22 9.79	32 14.24
3 1.33	13 5.78	23 10.23	33 14.68
4 1.78	14 6.23	24 10.68	34 15.13
5 2.22	15 6.67	25 11.12	35 15.57
6 2.67	16 7.12	26 11.57	36 16.02
7 3.11	17 7.56	27 12.01	37 16.46
8 3.56	18 8.01	28 12.46	38 16.91
9 4.00	19 8.45	29 12.90	39 17.35
10 4.45	20 8.90	30 13.35	40 17.80

TABLES OF FOREIGN CURRENCY.

RUPEE = 44½ cts. — 16 annas. 12 pice.

(Continued.)

41 ru. = \$18.24	61 ru. = \$27.14	81 ru. = \$36.04	ANNAS.
42 18.69	62 27.59	82 36.49	1 an. = \$.03
43 19.13	63 28.03	83 36.93	2 .06
44 19.58	64 28.48	84 37.38	3 .08
45 20.02	65 28.92	85 37.82	4 .11
46 20.47	66 29.37	86 38.27	5 .14
47 20.91	67 29.81	87 38.71	6 .17
48 21.36	68 30.26	88 39.16	7 .19
49 21.80	69 30.70	89 39.60	8 an. = \$.22
50 22.25	70 31.15	90 40.05	9 .25
51 ru. = \$22.69	71 ru. = \$31.59	91 ru. = \$40.49	10 .28
52 23.14	72 32.04	92 40.94	11 .31
53 23.58	73 32.48	93 41.38	12 .33
54 24.03	74 32.93	94 41.83	13 .36
55 24.47	75 33.37	95 42.27	14 .39
56 24.92	76 33.82	96 42.72	15 .42
57 25.36	77 34.26	97 43.16	16 .44
58 25.81	78 34.71	98 43.61	
59 26.25	79 35.15	99 44.05	
60 26.70	80 35.60	100 44.50	

RIX DOLLAR BANCO = 39¼ cts. — 48 skls. 12 runs.

1 r. d. = \$.40	31 r. d. = \$12.32	61 r. d. = \$24.25	91 r. d. = \$36.17
2 .79	32 12.72	62 24.64	92 36.57
3 1.19	33 13.12	63 25.04	93 36.97
4 1.59	34 13.51	64 25.44	94 37.36
5 1.99	35 13.91	65 25.84	95 37.76
6 2.38	36 14.31	66 26.23	96 38.16
7 2.78	37 14.71	67 26.63	97 38.56
8 3.18	38 15.10	68 27.03	98 38.95
9 3.58	39 15.50	69 27.43	99 39.35
10 3.97	40 15.90	70 27.82	100 39.75
11 r. d. = \$4.37	41 r. d. = \$16.30	71 r. d. = \$28.22	200 r. d. = \$79.50
12 4.77	42 16.69	72 28.62	300 119.25
13 5.17	43 17.09	73 29.02	400 159.00
14 5.56	44 17.49	74 29.41	500 198.75
15 5.96	45 17.89	75 29.81	600 238.50
16 6.36	46 18.28	76 30.21	700 278.25
17 6.76	47 18.68	77 30.61	800 318.00
18 7.15	48 19.08	78 31.00	900 357.75
19 7.55	49 19.48	79 31.40	1,000 397.50
20 7.95	50 19.87	80 31.80	2,000 795.00
21 r. d. = \$8.35	51 r. d. = \$20.27	81 r. d. = \$32.20	3,000 r. d. = \$1,192.50
22 8.74	52 20.67	82 32.59	4,000 1,590.00
23 9.14	53 21.07	83 32.99	5,000 1,987.50
24 9.54	54 21.46	84 33.39	6,000 2,385.00
25 9.94	55 21.86	85 33.79	7,000 2,782.50
26 10.33	56 22.26	86 34.18	8,000 3,180.00
27 10.73	57 22.66	87 34.58	9,000 3,577.50
28 11.13	58 23.05	88 34.98	10,000 3,975.00
29 11.53	59 23.45	89 35.38	20,000 7,950.00
30 11.92	60 23.85	90 35.77	30,000 11,925.00

TABLES OF FOREIGN CURRENCY.

SICILY OUNCE = \$2.40 - 30 tari. 20 grani.

1 ou. = \$2.40	41 ou. = \$98.40	81 ou. = \$194.40
2 4.80	42 100.80	82 196.80
3 7.20	43 103.20	83 199.20
4 9.60	44 105.60	84 201.60
5 12.00	45 108.00	85 204.00
6 14.40	46 110.40	86 206.40
7 16.80	47 112.80	87 208.80
8 19.20	48 115.20	88 211.20
9 21.60	49 117.60	89 213.60
10 24.00	50 120.00	90 216.00
11 ou. = \$26.40	51 ou. = \$122.40	91 ou. = \$218.40
12 28.80	52 124.80	92 220.80
13 31.20	53 127.20	93 223.20
14 33.60	54 129.60	94 225.60
15 36.00	55 132.00	95 228.00
16 38.40	56 134.40	96 230.40
17 40.80	57 136.80	97 232.80
18 43.20	58 139.20	98 235.20
19 45.60	59 141.60	99 237.60
20 48.00	60 144.00	100 240.00
21 ou. = \$50.40	61 ou. = \$146.40	200 ou. = \$480.00
22 52.80	62 148.80	300 720.00
23 55.20	63 151.20	400 960.00
24 57.60	64 153.60	500 1,200.00
25 60.00	65 156.00	600 1,440.00
26 62.40	66 158.40	700 1,680.00
27 64.80	67 160.80	800 1,920.00
28 67.20	68 163.20	900 2,160.00
29 69.60	69 165.60	1,000 2,400.00
30 72.00	70 168.00	2,000 4,800.00
31 ou. = \$74.40	71 ou. = \$170.40	3,000 ou. = \$7,200.00
32 76.80	72 172.80	4,000 9,600.00
33 79.20	73 175.20	5,000 12,000.00
34 81.60	74 177.60	6,000 14,400.00
35 84.00	75 180.00	7,000 16,800.00
36 86.40	76 182.40	8,000 19,200.00
37 88.80	77 184.80	9,000 21,600.00
38 91.20	78 187.20	10,000 24,000.00
39 93.60	79 189.60	20,000 48,000.00
40 96.00	80 192.00	30,000 72,000.00

THALER = 69 cts. - 30 groschen. 12 pfenning.

1 tha. = \$.69	11 tha. = \$7.59	21 tha. = \$14.49
2 1.38	12 8.28	22 15.18
3 2.07	13 8.97	23 15.87
4 2.76	14 9.66	24 16.56
5 3.45	15 10.35	25 17.25
6 4.14	16 11.04	26 17.94
7 4.83	17 11.73	27 18.63
8 5.52	18 12.42	28 19.32
9 6.21	19 13.11	29 20.01
10 6.90	20 13.80	30 20.70

TABLES OF FOREIGN CURRENCY.

THALER = 60 cts. — 30 groschen. 12 pfenning.

(Continued.)

31 tha. = \$21.39	61 tha. = \$42.09	91 tha. = \$62.79
32 22.08	62 42.78	92 63.48
33 22.77	63 43.47	93 64.17
34 23.46	64 44.16	94 64.86
35 24.15	65 44.85	95 65.55
36 24.84	66 45.54	96 66.24
37 25.53	67 46.23	97 66.93
38 26.22	68 46.92	98 67.62
39 26.91	69 47.61	99 68.31
40 27.60	70 48.30	100 69.00
41 tha. = \$28.29	71 tha. = \$48.99	200 tha. = \$138.00
42 28.98	72 49.68	300 207.00
43 29.67	73 50.37	400 276.00
44 30.36	74 51.06	500 345.00
45 31.05	75 51.75	600 414.00
46 31.74	76 52.44	700 483.00
47 32.43	77 53.13	800 552.00
48 33.12	78 53.82	900 621.00
49 33.81	79 54.51	1,000 690.00
50 34.50	80 55.20	2,000 1,380.00
51 tha. = \$35.19	81 tha. = \$55.89	3,000 tha. = \$2,070.00
52 35.88	82 56.58	4,000 2,760.00
53 36.57	83 57.27	5,000 3,450.00
54 37.26	84 57.96	6,000 4,140.00
55 37.95	85 58.65	7,000 4,830.00
56 38.64	86 59.34	8,000 5,520.00
57 39.33	87 60.03	9,000 6,210.00
58 40.02	88 60.72	10,000 6,900.00
59 40.71	89 61.41	20,000 13,800.00
60 41.40	90 62.10	40,000 27,600.00

All currencies not fixed by law are taken according to the American Consul's certificate, in comparison with their intrinsic value to the dollar of the United States.

TABLE OF FOREIGN MONEYS.

The following Table of Foreign Moneys, by R. S. S. ANDROS, Esq., is used at the Boston Custom House:—

DENOMINATION.	PARTS.	VALUE.
Dollar of Bolivia,†.....	8 reals, 16 cuartos,	\$1.00
“ “ Buenos Ayres,.....	8 “ 16 “ .....	.04*
“ “ Chili,†.....	100 cents,	1.00
“ “ Central America,.....	8 reals, 16 cuartos,.....	1.00
“ “ Denmark,	48 styver, 4 skilling,.....	1.05
“ “ Hayti,	100 cents, .....	.06*
“ “ Mexico,.....	8 reals, 16 cuartos,	1.00
“ “ Montevideo,	8 “ 16 “ .....	.83*
“ “ Norway,	5 ort, 24 skilling,	1.06
“ “ Peru,†.....	8 reals, 16 cuartos,	1.00
“ “ Porto Rico,‡	100 cents, .....	.92*
“ “ Rome,	10 paoli,	1.05*
“ “ Sicily,	12 tari, .....	.96*
“ “ Spain,	8 reals, 16 cuartos,	1.00
“ “ Sweden,	48 skilling, 12 runstycks, .	1.06
“ “ Venezuela, §	100 cents, .....	.75*
Ducat of Naples,.....	100 grani, .....	.80
Florin, silver, of Austria,	60 kreutzers, 4 pfennings, .....	.48½
“ “ “ City of Augsburg,	60 “ 4 “ .....	.48½
“ “ “ Bavaria,.....	60 “ 4 “ .....	.48½
“ “ “ Batavia,.....	100 centimes, .....	.37*
“ “ “ Bohemia,	60 kreutzers, 4 pfennings, .....	.48½
“ “ “ Frankfort,	60 “ 4 “ .....	.40
“ “ “ Germany, So. States, ..	60 “ 4 “ .....	.40
“ “ “ Netherlands,	100 centimes, .....	.40
“ “ “ Nuremburg,	60 kreutzers, 4 pfennings, .....	.40
“ “ “ St. Gall,.....	60 “ 4 “ 40 36-100*	

* The value of the moneys marked with a star in the table is not established by any law of the United States, and invoices made out in these moneys, which are frequently fluctuating, are required to be accompanied by consular certificates, setting forth the value of the currency as compared with United States or Spanish dollars. The values given in the table are the values usually quoted.

† The department having received satisfactory information of the depreciation of the currencies of Bolivia, Chili, Peru, and Porto Rico, collectors are authorized to estimate the value of said currencies according to the consular certificates.— *Gen. Reg. Art. 223.*

‡ The value of the silver dollar of the United States, of the coinage of 1853 and after, has been determined by the authorities of the Island of Porto Rico to be at the rate of 108 cents Macaquina, or eight per cent. premium over the Macaquina currency of that island.— *Gen. Reg. Art. 224.*

§ By a law of Venezuela, of May 30, 1848, the value of the dollar of the United States was fixed at 134½ cents Venezuelan, making the value of the dollar of Venezuela about 75 cents.

TABLE OF FOREIGN MONETIES.

DENOMINATION.	PARTS.	VALUE.
Florin, silver, of Trieste,	60 kreutzers, 4 pfennings,...	.48½
“ “ “ Prussia,	30 groschen, 18 pfennings,...	.23*
“ “ “ Basle,	60 kreutzers, 5 fenins, .....	.41*
Franc of France and Belgium,	100 centimes,	18 6-10
“ Federal of Switzerland,	10 “	18 6-10*
Francescone of Tuscany,	10 paoli,	1.06
Guilder of Netherlands,	100 centimes, .....	.40
“ “ { Curaçoa, Demerara, } “ “ { Essequibo and Surinam, }	100 centimes, .....	.37*
Lira of Lombardo-Venetian Kingdom,...	100 centesimi, .....	.16
“ “ Sardinia,	100 “	18 6-10
“ “ Tuscany,	20 soldi, 12 denari, .....	.16
Livre of Catalonia,	20 sueldos, 12 dineros,...	.53½*
“ “ Genoa,	20 soldi, 12 denari,...	18 6-10
“ “ Leghorn,	20 “ 12 “ .....	.16
“ “ Neufchatel,	20 sols, 12 deniers, .....	.26½
“ “ Switzerland,	100 centimes, .....	.27*
“ Tournois of France,	100 “	18½
Marc Banco of Hamburg,	16 skillings, 12 pfennings, .	.35
“ Current of “	16 “ 12 “ ...	.28*
Millrea of Azores,	1000 reis, .....	.83½
“ “ Brazil,	1000 “ .....	.52*
“ “ Madeira,	1000 “	1.00
“ “ Portugal,	1000 “	1.12
Ounce of Sicily,	30 tari, 20 grani,	2.40
Pagoda of India,	42 fanams, 80 cash,	1.84
Paulo of Rome,	100 aspers, .....	.04*
Pezzo of Leghorn,	20 skillings, 12 pence,	4.84
Piastre of Turkey,	20 “ 12 “	4.84
Pound of Great Britain,	20 “ 12 “	4.84
“ “ { Nova Scotia, N. Brunswick, } “ “ { Newfoundl'd, & Canadas,† }	20 “ 12 “	4.00
“ “ Jamaica,	20 “ 12 “	4.84
“ “ Prince Edward Island,	20 “ 12 “	3.20*
Real, plate, of Spain,	34 maravedis, .....	.10
“ vellon of “	34 “ .....	.05
Rigs Bank Dollar of Denmark,	96 skillings, 12 penge, ...	.52½*
Rix Dollar of Batavia,	48 stivers, .....	.75
“ “ Berlin,	30 groschen, 12 pfennings, .	.69
“ “ Bremen,	72 grotes, 5 swares, .....	.78½
“ “ Saxony,	30 groschen, 12 pfennings, .	.69

† In the United Canadas the dollar is rated at 5s. 1d. currency, making the value of the pound about \$3.94. In Nova Scotia the dollar is rated at 5s. 2½d. currency, giving \$3.84 to the pound, at which rate it is taken at the custom houses in the computation of duties, (*Gen. Reg. Art.* 218,) provided the invoice be accompanied by the requisite consular certificate. In the British West Indies, the general money of account is now in pounds, shillings, and pence. sterling. The pound of Jamaica is accordingly taken at \$4.84.


TABLE OF FOREIGN MONEYS.

DENOMINATION.	PARTS.	VALUE.
Rix Dollar Banco of Sweden,.....	48 skillings, 12 runstycks,	.39½
“ “ Rixmynt of “	100 oere,.....	.26½
“ “ Banco of Norway,.....	6 marks, 16 skilling,.....	.39½
“ Thaler of Bremen,.....	72 grotes, 5 swares,.....	.78½
“ “ “ Hanover and Brunswick,..	24 groschen, 12 pfennings,	.69
“ “ “ Leipsic,	30 “ 12 “	.69
“ “ “ { Prussia and Nothern } “ “ “ { States of Germany,.... }	30 “ 12 “	.69
Rouble, silver, of Russia,	100 kopecks, .....	.75
“ paper, “ “	100 “ 3½ to 1 silver.*	
Rupee of British India,	16 annas, 12 pice, .....	.44½
“ “ Java, .....	.....	.44*
Scudi of Malta,	12 tari, 20 grani,.....	.40*
“ “ Sicily,	12 tari,.....	1.00
Tael of China,	10 mace, 100 candareens, ..	1.48

REGULATIONS OF WHARFAGE AND DOCKAGE IN THE CITY OF BOSTON.

DOCKAGE.

VESSELS under 50 tons,.....	25 cents per day.
“ from 50 to 100 tons,.....	33 “ “
“ from 100 to 150 tons,.....	45 “ “
“ from 150 to 200 tons,.....	55 “ “
“ from 200 to 300 tons,.....	67 “ “
“ from 300 to 400 tons,.....	88 “ “
“ from 400 to 500 tons,.....	110 “ “
“ from 500 to 600 tons,.....	133 “ “
“ from 600 to 700 tons,.....	156 “ “
“ from 700 to 800 tons,.....	180 “ “
“ from 800 to 900 tons,.....	205 “ “
“ from 900 to 1000 tons,.....	230 “ “

 No person to consider himself entitled to ANY BERTH (although he may have hauled his vessel in) unless he has first obtained permission for it from the wharfinger, and in ALL CASES to remove at the request of the wharfinger.

W H A R F A G E .

Anchors,	50	cents	2240 lbs.
Anvils,	2	"	each.
Ashes, in casks,	5	"	"
Almonds, in sacks,	4	"	"
" in frails and bags,	2	"	"
Barilla,	30	"	2240 lbs.
Bricks, common,	25	"	m.
" fire,	50	"	m.
Brimstone, loose,	30	"	2240 lbs.
Boats,	25	"	each.
Bales of Merchandise, foreign,	12½	"	"
" Batts, Cotton, 50 lbs.,	3	"	"
" " " 100 lbs.,	5	"	"
" Buffalo Robes,	4	"	"
Bales of Baskets, large,	25	cents	each.
" Cotton,	4	"	"
" " Waste,	30	"	2000 lbs.
" Corks,	10	"	each.
" Coffee,	4	"	"
" Diapers,	6½	"	"
" Domestic Piece Goods,	6½	"	"
" Deer and Sheep Skins,	12½	"	"
" Feathers, foreign, except Russia,	8	"	"
" " domestic,	5	"	"
" " Russia,	6½	"	"
" Floor Mats, Alicant,	4	"	"
" Gunny Bags,	10	"	"
" " Cloth,	12½	"	"
" Goat Skins,	12½	"	"
" Hops,	8	"	"
" Horse and Cow Hides,	20	"	"
" Hemp, or loose,	30	"	2240 lbs.
" " Manilla,	4	"	each.
" Horse Hair,	10	"	"
" Leather,	12½	"	"
" Moss,	12½	"	"
" Madder,	6½	"	"
" Mohair,	10	"	"
" Nankins,	4 and 2	"	"
" Palm Leaf,	3	"	"
" Quills,	6½	"	"
" Rags, foreign,	8	"	"
" " domestic,	30	"	2000 lbs.
" Senna,	6½	"	each.
" Sponge,	6½	"	"
" Tobacco, domestic,	2	"	"
" Twine,	6½	"	"
" Wrapping Paper,	6½	"	"

WHARFAGE AND DOCKAGE.

" Wool,	10	" "
" Yellow Berries,.....	6½	" "
Boxes and Cases of Merchandise, foreign,.....	12½	" "
Boxes of Axes, 1 dozen,	2	" "
" Annatto and Baskets,	1	" "
" Bonnets, domestic,.....	4	" "
" Brazil Sugar,	30	" 2240 lbs.
" Brimstone,	4	" each.
" " half boxes,	2	" "
" Boxes, in nests,.....	4	" doz. nests.
" Britannia Ware,.....	4	" each.
" Bellows,.....	7	" "
" Cards,	5	" "
" " half boxes,	3	" "
Boxes of Cider, 2 dozen,.....	4	cents each.
" " 1 dozen,	2	" "
" Coffee Mills,	4	" "
" Chocolate,	2	" "
" " half boxes,	1	" "
" Cheese,	4	" "
" " American, 1 cheese,.....	1	" "
" China,.....	7, 6 and 2	" "
" Cigars,	1	" m.
" Copper, in sheets,	12½	" each.
" Cassia,	5	" "
" Cantharides,	6½	" "
" Candles,	2	" "
" " 20 lbs.,	1	" "
Boxes and Cases of Clocks,.....	12½	" "
" " Timepieces,	2	" "
Boxes of Camphor,	6½	" "
" Candia Soap,	6½	" "
" Chairs,.....	6½	" "
" Figs,	2	" "
" Fish,.....	2	" "
" Furniture,	10	" "
" Gin,	2	" "
" Gum Copal, &c.,	10	" "
" Ginger, preserved,	2	" "
" Glass, Window,	2	" "
" " half boxes,	1	" "
" Glass Ware, domestic,.....	7	" "
" " half boxes,	4	" "
" " " Phials,.....	4	" "
" " " foreign,	12½	" "
" Havana Sugar,.....	7	" "
" Hats,	7	" "
" Herring,	½	" "
" Indigo,.....	12½	" "

WHARFAGE AND DOCKAGE.

"	Lemons,	2	"	"
"	Looking Glass Plates,	12½, 6½, 4 and 2	"	"
"	Lac Dye,	6½	"	"
"	Liquorice,	6½	"	"
"	Looking Glasses with frames,	12½	"	"
"	Muskets,	12½	"	"
"	Manna,	6½	"	"
"	Macaroni,	6½	"	"
"	Nankins,	6½	"	"
"	Oranges,	2	"	"
"	Oil,	2	"	"
"	Opium,	6½	"	"
"	Pipes, 6 gross,	2	"	"
Boxes of	Pipes, half,	1	cent	each.
"	Raisins,	1	"	"
"	" half boxes,	½	"	"
"	" quarter boxes,	¼	"	"
"	Shoes,	4	"	"
"	" India Rubber,	7	"	"
"	Shellac,	10	"	"
"	Soap,	2	"	"
"	" 20 lbs.,	1	"	"
"	Shaving Soap,	½	"	"
"	" " in cases,	6½	"	"
"	Starch,	2	"	"
"	" half boxes,	1	"	"
"	Sheet Iron,	12½	"	"
"	Steel, less than 8 cwt.,	12½	"	"
"	Silks and Crapes, India,	6½	"	"
"	Tacks,	2	"	"
"	Tin,	2	"	"
"	Tobacco,	2	"	"
"	" half boxes,	1	"	"
"	Tumblers,	12½	"	"
"	Wine and Baskets,	2	"	doz.
"	Wax,	2	"	each.
Bags of	Coffee, Sugar, &c.,	2	"	"
"	Ginger,	2	"	"
"	" in pockets,	¼	"	"
"	Clothes Pins,	2	"	"
"	" " in sacks,	4	"	"
"	Sumac and Turmeric,	2	"	"
"	Salt, 25 lbs.,	½	"	"
Bundles of	Brooms,	1	"	doz.
"	" Gunny Cloth,	2	"	each.
"	" " rolls,	2	"	"
"	" " loose,	4	"	100 bags.
"	Hair,	½	"	each.

WHARFAGE AND DOCKAGE.

" Leather,	4	"	"
" Rakes,	2	"	doz.
" Shovels and Pans,	4	"	"
" Sarsaparilla,	2	"	each.
" " Ceroons,	4	"	"
" Twine,	2	"	"
" Wire, American,	1	"	"
" " foreign,	2	"	"
Barrels of Merchandise,	4	"	"
" " half barrels,	2	"	"
" Flour, Bread and Meal,	2	"	"
" " " " half barrels,	1	"	"
Barrel Covers,	3	"	doz.
Bedsteads,	3	cents	each.
Beds, of feathers, &c.,	4	"	"
Bureaus,	10	"	"
Ceroons of Indigo, &c.,	4	"	"
" Tobacco,	4	"	"
Coal,	30	"	chaldron.
" Anthracite,	25	"	2240 lbs.
Cordage,	30	"	"
" Bale Rope,	30	"	"
Copper, in Pigs and Bolts,	30	"	"
Cambooses,	10	"	each.
Chests of Oil,	2	"	"
" Tea,	3	"	"
" three quarter chests,	3	"	"
" half chests,	1½	"	"
" Catty Boxes,	1	"	"
Cannon,	25	"	"
Chairs,	1	"	"
" Rocking or Arm,	2	"	"
Cassia, in mats,	20	"	100 mats.
Crates,	10	"	each.
" Crown Glass,	5	"	"
Casks of Raisins,	2	"	"
" in barrels,	4	"	"
" in fraills,	1	"	"
" in half casks,	1	"	"
Currants, hogsheads,	10	"	"
" tierces,	7	"	"
" barrels,	4	"	"
" casks,	2	"	"
Cheese, in casks,	4	"	"
Carboys of Vitriol,	3	"	"
" empty,	1	"	"
Cocoa Nuts,	25	"	1000.
Chaises,	25	"	each.

WHARFAGE AND DOCKAGE.

Carriages,	37½	"	"
Carts,	25	"	"
Cart Wheels,	6½	"	pair.
Chalk,	30	"	2240 lbs.
Cradles,	4	"	each.
Cribs,	6	"	"
Cork Wood,	50	"	2240 lbs.
Duck,	2	"	mat.
" Russia,	1	"	bolt.
" Ravens,	½	"	"
" Bales,	6½	"	each.
Demijohns, 5 gallons,	1	"	"
" less than 5 gallons,	¼	"	per gall.
Dyewoods,	30	cents	2240 lbs.
Drums of Fish, 4 quintals and over,	7	"	each.
" " under 4 quintals,	5	"	"
" " under 2 quintals,	4	"	"
" Raisins and Figs,	¼	"	"
Desks,	10	"	"
Dates, frails,	2	"	"
Empty Molasses hogsheads,	4	"	"
" barrels,	1	"	"
" half barrels,	½	"	"
" kegs,	½ and ¼	"	"
" Oil casks, per barrel of 31½ gallons,	1	"	"
Figs, cases,	2	"	"
" frails,	1	"	"
Fish, per quintal, loose,	1½	"	"
" Alewives,	12½	"	1000.
Firkins,	2	"	each.
Goat Skins, loose,	10	"	100.
Grain, all kinds,	½	"	bush.
" Shorts and Bran,	¼	"	dbl. bush.
Gun Stocks,	50	"	m.
Grindstones,	25	"	2240 lbs.
Gin Cases,	1	"	each.
Hogsheads of Merchandise,	10	"	"
Hemp,	30	"	2240 lbs.
Hampers of Bottles,	7	"	"
" of Potatoes,	1	"	"
Horns,	25	"	m.
" Tips,	8	"	"
Heading,	½	"	pair.
Hides, Ox and Cow,	1	"	each.
" Horse,	½	"	"
" Calcutta, loose,	¼	"	"
Hollow Ware, per ton tale,	20	"	"
Hay,	40	"	2000 lbs.

WHARFAGE AND DOCKAGE.

Hoes, with handles,.....	2	"	doz.
" without handles,.....	1	"	"
Horses,	10	"	each.
Ivory,.....	30	"	2240 lbs.
Iron,	30	"	"
Ice,	25	"	cord.
Jars of Grapes, Oil and Olives,	1	"	each.
Jugs, empty,.....	$\frac{1}{4}$	"	per gall.
Kegs of Merchandise,	2	"	each.
" Butter,	2	"	"
" Crackers,	1	"	"
" half kegs,.....	$\frac{1}{2}$	"	"
" Lard,	1	"	"
Kegs of Tobacco,	2	cents	each.
" three quarter kegs,	2	"	"
" half kegs,	1	"	"
" White Lead, over 1 ton,.....	30	"	2240 lbs.
" " under 1 ton,	2	"	100 lbs.
" " " 1 ton,	1	"	50 lbs.
" " " 1 ton,	$\frac{1}{2}$	"	25 lbs.
Lead, in sheets,	30	"	2240 lbs.
" Pigs,.....	25	"	"
" Casks, ground,.....	30	"	"
Leg Bones,	10	"	m.
Lime,	5	"	cask.
Log and other Dyewoods,.....	30	"	2240 lbs.
Linseed, in sacks,.....	$\frac{1}{2}$	"	bush.
" in casks,	7	"	each.
Leather, Sides,.....	$\frac{1}{2}$	"	"
Lumber, Boards,	25	"	m.
" Clapboards,.....	20	"	"
" Hoops,	30	"	"
" Joist,	25	"	"
" Laths,	6 $\frac{1}{4}$	"	"
" Masts, by water,	25	"	each.
" Spars, by water,	10	"	"
" Oars,	25	"	m.
" Staves, barrel,	25	"	"
" hogsheads and pipe,.....	40	"	"
" Shooks and Heading,	2	"	each.
" Sugar Box,.....	1	"	"
" Candle and Soap Box,	$\frac{1}{4}$	"	"
" Shingles,.....	6 $\frac{1}{4}$	"	"
" Timber, Ranging,	25	"	100 feet.
" " Ton, ton of 40 feet,.....	25	"	"
" Treenails,	25	"	m.
" Handspikes,	20	"	100.
" Ships' Knees,	4	"	each.

WHARFAGE AND DOCKAGE.

"	Last Blocks,.....	25	"	m.
"	Pickets,.....	25	"	"
"	Chair Bottoms,.....	2	"	doz.
"	Blind Stuff,.....	10	"	m.
"	Bed Posts,	1	"	set.
"	Lancewood Poles,	2	"	each.
	Mahogany and Cedar, per ton of 480 ft. gross meas.,	30	"	
	Marble, per ton measurement,.....	30	"	
	Madder, Casks,	10	"	each.
	Mats, Sugar,.....	30	"	2240 lbs.
	Mats, Russia,.....	1	"	doz.
	Matting, China, in rolls,	2	"	each.
	Measures, sets,.....	$\frac{1}{2}$	"	"
	Mops, with handles,	2	cents	doz.
	Mattresses,.....	2	"	each.
	" single,	1	"	"
	Melons,.....	10	"	100.
	Nails, American,	30	"	2000 lbs.
	" English,	4	"	cask.
	Nest Casks,	7	"	each.
	" Tubs,	2	"	"
	" " small coolers,	1	"	"
	" Boxes,	4	"	doz.
	" Buckets, covered,.....	6	"	"
	Onions, per 100 bunches,	4	"	each.
	Oil, in casks, per ton of 252 gallons,	30	"	
	Oxen and Cows,	10	"	"
	Oil Cake,	30	"	2240 lbs.
	Pipes of Merchandise,.....	10	"	each.
	" half pipes,	7	"	"
	" quarter pipes,.....	4	"	"
	" eighth pipes, or Indian barrels, ..	2	"	"
	Pails,	2	"	doz.
	Palm Leaf, Estera,	$\frac{1}{2}$	"	each.
	" " bundles, 50 leaves,	$\frac{1}{4}$	"	"
	Plaster,.....	25	"	2240 lbs.
	Paper, Wrapping,	$\frac{1}{2}$	"	ream.
	" Printing,.....	1	"	"
	" Sheathing, &c.,	30	"	2240 lbs.
	Ploughs and Cultivators,	4	"	each.
	Pot Ash and Try Kettles,	10	"	"
	Potatoes,.....	1	"	bush.
	Piano Fortes,.....	25	"	each.
	Pine Apples,	$6\frac{1}{4}$	"	100.
	Rattans, in bundles and loose,.....	30	"	2240 lbs.
	Rolls Carpeting,.....	$6\frac{1}{4}$	"	each.
	" China, in rolls,.....	2	"	"
	Salt, per hogshead of 8 bushels,	$6\frac{1}{4}$	"	"
	" sack,	3	"	"

WHARFAGE AND DOCKAGE.

Sugar in baskets, canisters and mats,.....	30	"	2240 lbs.
Slate,.....	25	"	"
Steel in bundles or cases, over 8 cwt.,	30	"	"
" Tubs,	2	"	each.
Skins, Sheep, in the wool,	30	"	100.
" Calf and Seal,	10	"	"
Shot, in kegs,.....	4	"	each.
" in bags,.....	30	"	2240 lbs.
Shovels, Forks, &c.,	4	"	doz.
" handles,.....	30	"	100 doz.
Scythes,	2	"	doz.
" in cases,	12½	"	each.
Scythe Snaiths,	2	cents	doz.
Stoves,	6½	"	each.
Stone and Ballast,.....	25	"	2240 lbs.
Stone, Granite or Free, per ton of 14 feet,.....	30	"	"
Sheep and Swine,	4	"	each.
Sofas,	10	"	"
Secretaries,	10	"	"
Settees,	10	"	"
Sinks,	6	"	"
Sideboards,.....	12½	"	"
Stools, in bundles,	2	"	"
Sugar Pots,	½	"	"
Scraps of Fat,	30	"	2240 lbs.
Trunks of Merchandise, foreign,.....	12½	"	each.
" " domestic,	6½	"	"
" Shoes,	4	"	"
Tierces of Merchandise,.....	7	"	"
half tierces of Merchandise,.....	4	"	"
" Lard, Beef and Pork,.....	5	"	"
Tables, dining, toilet and centre,	4	"	"
Tin, in Pigs,.....	30	"	2240 lbs.
Trays,	2	"	doz.
Tubs of Butter,	2	"	each.
Wood and Bark,	25	"	cord.
Wagons, small,	17	"	each.
" large,	25	"	"
Willow Carriages and Cradles,.....	2	"	"
Wash Stands,.....	2	"	"
Wash Boards,	2	"	doz.
Wheelbarrows,.....	4	"	each.
" Children's,	4	"	doz.
Wheelheads, in boxes,	2	"	each.
Whalebone,	30	"	2000 lbs.

WHARFAGE AND DOCKAGE.

1. The Wharfage of all Goods shipped by or consigned to people residing out of the city, is to be paid by the master or owner of the vessel receiving or landing such goods, and a return or account thereof shall be made by the master before sailing, or landing goods so shipped or consigned.

2. The Wharfage of Goods received or delivered from the wharf to be paid for by the master or owner of the vessel delivering or receiving the said goods, unless the same are received or shipped by persons belonging to Boston, and a return thereof has been made by the master or owner of the vessel to the wharfinger.

3. Goods brought on the wharf by trucks or otherwise, for public sale, to pay the same wharfage as if landed thereon.

4. Goods taken by one vessel from another, to pay half the wharfage the same would have paid had they been landed or shipped from the wharf, excepting flour and grain, which shall pay the same as if landed; the wharfage to be paid by the vessel nearest the wharf.

5. All goods, excepting iron, salt, flour and grain, that have paid full wharfage, and have not changed ownership, may be reshipped within thirty days, free of additional wharfage. After thirty days full wharfage will be charged in all cases.

6. Iron, salt, flour and grain must pay full wharfage in all cases, whether the same may have been just landed and reshipped by the importer, or sold and shipped by any other person.

7. Wharfage will be charged on all goods from the day the vessel hauls to the wharf, and if the goods remain by permission of the wharfinger and are not sold, additional wharfage will be charged the same as for landing, for each and every month, from the expiration of the first month, and molasses shall be charged in addition fifteen cents per hogshead, per month, wharfage, for each and every month after the first landing, and charge of ten cents each hogshead.

8. All merchandise on the wharf to be removed in six days from the time of sale, or pay monthly wharfage, same as for landing, except for molasses, as in 7th article, and in no case to lie over a month without additional wharfage.

9. Mahogany, dyewoods, and lumber, landed on the wharf, to be immediately taken away, or piled up by the wharfinger at the expense of the owner or consignee.

10. Vessels will be charged dockage for the day of their arrival, but not for the day of their departure.

11. Vessels at the wharf of 200 tons and over to be allowed 20 days for loading and 20 days for unloading cargo, free from dockage, and after that dockage shall be charged at the foregoing rates

WHARFAGE AND DOCKAGE.

without deduction ; and dockage shall be charged in all cases when vessels are not so employed.

12. No sand, gravel, or other ballast to be landed on the wharf, unless with the approbation and under the inspection of the wharfinger ; nor are the dirt, sweepings of the hold, or other articles, under any pretence whatever, to be thrown into the dock.

13. No boats are to be put on the wharf without the consent of the wharfinger.

14. No articles of any kind whatever put upon the wharf are to be considered as entitled to remain there any longer time than the wharfinger shall consent to, and always subject to be removed at the expense of the owners.

15. Vessels lying at the wharf are to remove at the request of the wharfinger, and if not done at his request, the vessel will be removed by the wharfinger at the risk and expense of the owners.

16. Vessels hauling to the wharf are to have their jib and spanker booms and sprit-sail yards rigged in, lower yards topped, and to accommodate other vessels as much as possible.

17. Vessels being loaded, and coming from or going to other wharves, to pay double rates of dockage, to remove when directed by the wharfinger, and not to remain at the wharf, except with his permission.

18. No vessel with unslacked lime will be allowed to lie at the wharf, except with the particular permission of the wharfinger.

19. No fire will be permitted on the wharf, nor any tar or pitch to be heated on board any vessel lying at the wharf, excepting when such vessel may be afloat, or a special permission be obtained from the wharfinger.

TARIFF OF STORAGE ON MERCHANDISE

DEPOSITED IN THE BONDED WAREHOUSES AT THE PORT
OF BOSTON.

	CENTS		CENTS
Anchors, per ton,	each 40	Fish, Dry, casks,	each 20
Anvils,	6½	“ “ drums, 5 qtls. & over, 10	
Almonds, bags,	3	“ “ “ 3 qtls. & over, 6	
“ frails,	2	“ “ “ 1 qtl. & over, 3	
“ casks,	3	“ “ quintals,	1
“ boxes,	1	“ Smoked, boxes,	½
Ashes, casks,	8	Flems, bales,	5
Barilla, per ton,	20	Flour, barrels,	3
Bleaching Powders, hhd.,	20	Goat Skins, bales,	12½
“ “ tierces,	12½	Gunny Bags,	8
“ “ barrels,	4	Gunny Cloth,	12½
Brimstone, bulk, per ton,	20	Grapes, cask,	2
“ boxes,	5	“ half cask,	1
Bristles, in casks,	15	“ kegs,	½
Cedar, per ton,	30	Ginger, bags,	2
Coffee, bags,	2	Grass Cloth, bale,	15
Cocoa,	2	Gum Copal, cases,	4
Crash, per bale,	6	Gambia,	4
Cordage, per ton,	30	Honey, tierces,	12½
Chains, casks,	10	“ barrels,	4
Chain Cables, per ton,	20	Hemp, Russia, ton,	50
Cigars, per M.,	1	“ Manilla, bale,	4
Carpeting, per bale, large,	25	Hides, bale,	15
Cinnamon, cases,	3	“ single,	½
Cassia, mats,	½	Hardware, casks,	20
“ cases, China,	3	“ cases,	15
Cloves, bags,	2	Hair, bale,	20
“ barrels,	4	Hemp Yarns, winches,	8
Camphor, cases,	5	Iron, English, bar and bdl., ton, 16	
Cheese, casks,	4	“ Russia,	16
“ boxes,	3	“ Swedes,	16
Corks, bags,	6	“ Pig,	10
Corkwood, bales,	10	“ Hoop,	20
Currants, barrels,	4	“ Russia, Sheet, bdl.,	2
“ drums,	½	“ English, Sheet, bdl.,	2
Cochineal, zeroons,	5	“ Plate, ton,	16
Cologne, cases,	5	Indigo, chest,	5
Dry Goods, cases,	20	“ zeroon,	3
“ “ bales,	20	Jute, bales,	5
Diapers, Russia,	5	Linens, Burlaps, and other	
Dates, frails,	1	Scotch, bale,	20
Earthenware, crates,	20	Lignumvitæ, per ton,	30
“ hhd.,	20	Liquors, Sapan, casks,	20
Figs, drums,	½	“ “ boxes,	1
“ frails,	½	Lac Dye, cases,	5
Floor Cloth,	75	Lemons, boxes,	2
Flax, per ton,	50	Liquorice Paste, case,	4
“ in bales, per ton,	40	Lead, Pig, per ton,	15
Feathers, per bale,	6	Molasses, hhd.,	20
Fish, Pickled, barrels,	4	“ tierce,	12½
“ “ half,	3	“ barrel,	4
“ “ tierces,	10	Magnesia, case,	4

TARIFF OF STORAGE ON MERCHANDISE.

	CENTS		CENTS
Mats, bundle, each	5	Sugar, tierce, each	12½
Matting, roll,	2	“ barrel,	4
Madder, cask,	25	“ basket,	6
Mahogany, per ton,	30	“ bag,	2
Macaroni, case,	2	“ “ Manilla,	1
Muskets, cases,	8	Spirits, pipes,	20
Mohair, bales,	10	“ three fourth pipes, Gin,	15
Nails, cask,	3	“ half pipes,	12½
“ bag,	2	“ quarter casks,	5
Nutmegs, casks,	15	“ octaves,	3
“ tierces,	10	Sail Cloth, pack,	2
“ barrels,	3	“ “ bolt,	1
“ kegs,	2	Saltpetre, bag,	2
“ cases,	2	Shellac, case,	5
Nuts, bag,	3	Silks, (India,) case,	8
Oil, Fish, barrel,	4	Soda Ash, casks,	20
“ Linseed, cask,	20	Soda, Carb., casks, large,	8
“ Olive, cask,	15	“ “ “ small,	4
“ “ cases,	2	“ “ keg,	2
“ “ basket,	1½	Steel, bar, ton,	20
“ Castor, cans,	1	“ cases,	10
“ “ cases,	5	Soap, box,	1
“ Essential, cases,	2	Salt, sack,	2
“ Palm, cask,	20	Sponge, bales,	8
Opium, chests,	5	“ cases,	5
Oranges, box,	2	Senna, bale,	5
Ochre, cask,	4	Sarsaparilla, bale,	3
Prunes, box,	1	“ “ zeroon,	3
Pepper, bag,	2	Sardines, case,	4
Peruvian Bark, bales,	3	Tobacco, bale,	3
Paints, keg, 25 pounds,	½	Tin and Terne Plates, box,	2
Palm Leaf, zeroon,	8	Tin, slab, per ton,	15
Pipes, boxes,	1	Twine, bale,	6
Russia Sheetting, bale,	5	“ bundle,	1
Raw Silk, bale,	10	Tea, chest,	3
Raisins, cask,	2	“ half chest,	2
“ half cask,	1	Vises,	2
“ “ keg,	½	Wine, cask,	16
“ “ box,	½	“ half casks,	10
“ half box,	½	“ quarter cask,	5
“ quarter box,	½	“ octave,	3
“ frail,	½	“ baskets,	2
Rags, bale,	10	“ cases of one dozen,	1
Ravens Duck, bale, heavy, 10		Wax, bale,	5
pieces,	6	Wool, bale, South America,	15
Ravens Duck, bale, light, 10		“ “ Smyrna,	10
pieces,	5	“ “ Chiquir,	6
Sugar, box,	5		
“ hhd.,	20	Single Packages,	25

All goods entered *in Bond* pay one half month's storage, although delivered *from the vessel*. No charge less than *one month* for merchandise actually received in store.

The foregoing rates of Storage having been established by the Secretary of the Treasury, under the authority conferred by the 6th section of an Act of Congress, approved March 3, 1841, the same will hereafter be charged on merchandise deposited in the Public Warehouses at this port, in lieu of former rates.

CURRENCIES OF THE STATES AND BRITISH PROVINCES.

MAINE.

Rate, 6%. Dollar, 6 shillings. Penalty for usury over 6 %, forfeit of debt. Property may be attached to satisfy a judgment. Homestead exemption law. No imprisonment for debt.

NEW HAMPSHIRE.

Rate, 6%. Dollar, 6 shillings. Real and personal property may be attached for debt. Penalty for usury, three times the debt. Mortgages of personal property must be recorded in town clerk's office.

VERMONT.

Rate, 6%. Dollar, 6 shillings. Penalty for usury, not collectable, and may be recovered back with costs. Real and personal property can be attached on mesne process, and persons living in the state can be trustee. No imprisonment for debt, except the debtor is about to leave the state. Homestead exemption, \$ 300.

MASSACHUSETTS.

Rate, 6%. Dollar, 6 shillings. Penalty for usury, three times the extra interest taken. Banks taking over 6% forfeit the whole debt. Real and personal prop-

erty may be attached for debt. Mortgages of personal property must be recorded by town clerk. There is a homestead exemption.

RHODE ISLAND.

Rate, 6%. Dollar, 6 shillings. Penalty for usury, forfeit amount taken. Specified property cannot be attached. Mortgages of personal property must be recorded with city clerk. Imprisonment for debt allowed; can take the limits of the jail. Notes and accounts unwitnessed cannot be sued after six years, unless judgment has been obtained.

CONNECTICUT.

Rate, 6%. Dollar, 6 shillings. Penalty for usury, all the interest taken. Real estate and goods may be attached. Debtor not liable to arrest.

NEW YORK.

Rate, 7%. Dollar, 8 shillings. Penalty for usury destroys the contract, and makes the party liable to \$1000 fine, and imprisonment. Homestead exemption, \$1000. Mortgages of personal property must be recorded with town or county clerk.

CURRENCIES OF THE STATES AND BRITISH PROVINCES.

NEW JERSEY.

Rate, 6%. Dollar, 7½ shillings. Penalty for usury, forfeit the whole amount. Homestead right, \$1000.

PENNSYLVANIA.

Rate, 6%. Dollar, 7½ shillings. Penalty for usury, forfeiture of extra interest taken in contract. Arrest for debt not allowed, except fraud has been committed. Debts void in six years on simple contract.

DELAWARE.

Rate, 6%. Dollar, 7½ shillings. Penalty for usury, forfeit the debt. No arrest for debt allowed, except for fraud.

MARYLAND.

Rate, 6%. Dollar, 7½ shillings. Penalty for usury, forfeit the whole debt. Personal property mortgages must be acknowledged and recorded within twenty days. No imprisonment for debt.

VIRGINIA.

Rate, 6%. Dollar, 6 shillings. Penalty for usury, contract void. No imprisonment for debt.

NORTH CAROLINA.

Rate, 6%. Dollar, 10 shillings. Penalty for usury, contract void; forfeit twice the amount of money lent. Deeds, mortgages, &c., must be recorded, or creditor's title becomes void. Specified property exempt from attachment.

SOUTH CAROLINA.

Rate, 7%. Dollar, 4 s. 8 d. Penalty for usury, interest and costs. Attachments hold against non-residents and the person of a debtor about to abscond. Chattel mortgages void, unless recorded. Specified property to value of \$500 exempt from attachment.

GEORGIA.

Rate, 7%. Dollar, 4 s. 8 d. Penalty for usury, extra interest only void. Homestead right, \$200. Real and personal mortgages must be recorded within ninety days. All kinds of property subject to attachment.

ALABAMA.

Rate, 8%. Federal money used. Penalty for usury, forfeit all interest. Homestead right, \$500. Real and personal property must be recorded. Attachments allowed.

MISSISSIPPI.

Rate, 6%. Dollar, 8 bits, 12½ cents each. Interest on contract allowed, not exceeding 10%. Penalty for usury, all extra interest. Mortgages must be acknowledged and recorded. No imprisonment for debt.

LOUISIANA.

Rate, 5%; by agreement, any rate not exceeding 10%. Banks 5 to 8%. Federal money used in New Orleans. Penalty for

CURRENCIES OF THE STATES AND BRITISH PROVINCES.

usury, makes contract void. Specified property exempt from attachment. No imprisonment for debt.

FLORIDA.

Rate 6%, or, by agreement, 8%. Federal money. Penalty for usury, interest taken. Exempt from attachment, personal property amounting to \$200. No imprisonment for debt.

TEXAS.

Rate, 8%, or, by agreement, 12%. Federal money. Penalty for usury, interest taken. Homestead exemption. No imprisonment for debt.

TENNESSEE.

Rate, 6%. Dollar, 6 shillings. Penalty for usury, twice the interest taken. Mortgages of personal property must be put on record. Homestead exemption. No imprisonment for debt.

KENTUCKY.

Rate, 6%. Dollar, 6 shillings. Penalty for usury, extra interest and costs. Mortgages, real and personal, must be recorded. Property attached in case of concealment, removal, &c.

OHIO.

Rate, 6%. Dollar, 8 shillings. 10% allowed in written contract. Penalty for usury, forfeit all extra interest. Mortgages of personal property valid, if recorded

in twelve months. Attachments allowed in cases specified. Homestead exemption.

INDIANA.

Rate, 6%. Dollar, 6 shillings. Penalty for usury, interest taken and five times the excess. Mortgages of personal property must be acknowledged and recorded.

ILLINOIS.

Rate, 6%, and by contract not to exceed 10%. Federal money. Penalty for usury, three times the whole interest. Homestead exemption. Chattel mortgages must be acknowledged and recorded.

MICHIGAN.

Rate, 7%, and by contract not to exceed 10%. Dollar, 8 shillings. Penalty for usury, all extra interest. Homestead exemption. Debtor can be arrested if about to leave the state, or for concealment of property.

MISSOURI.

Rate, 6%, (dollar, 6 shillings,) or by contract not to exceed 10%. Penalty for usury, all interest taken, and as much of the debt as excess exceeds lawful interest. Mortgage of personal property must be recorded. No imprisonment for debt.

IOWA.

Rate, 6%, (federal money,) and by contract not to exceed 10%. Penalty for usury, ten

CURRENCIES OF THE STATES AND BRITISH PROVINCES.

per cent. of amount of contract. Homestead exemption. Mortgage of personal property must be recorded. Debtors exempt from arrest.

WISCONSIN.

Rate, 7%, (federal money,) and by contract not to exceed 12%. Homestead exception. No imprisonment for debt.

MINNESOTA.

Rate, 7%, or any rate above if agreed to in writing. Federal money. No usury law in the state. Exemption law. Mortgages of personal property must be recorded with county register. No imprisonment for debt.

CALIFORNIA.

Rate, 10%, and any rate above, by contract. Federal money. Penalty for usury, all extra interest taken. Mortgages of personal property must be transferred. Contract of \$ 200 or over void, if not in writing. Attachment allowed, although debt not due, if

concealment or fraud is committed.

DISTRICT OF COLUMBIA.

Rate, 6%. Federal money. Penalty for usury in contract, at law, void; if to the amount of \$1000, appeal lies to the Supreme Court. Treasury fund cannot be attached. No imprisonment for debt.

NOVA SCOTIA.

Rate, 6%. Dollar, 5 shillings. Penalty for usury, three times the amount taken.

CANADA.

Dollar, 5 shillings. Rate of interest at banks, 6%; outside, at any rate agreed to, though at law only 6% can be recovered. No attachment can be made before judgment, except the creditor makes oath the debtor is fraudulently concealing his property. No imprisonment for debt, except the debtor is leaving the Provinces. No homestead exemption law.

STATUTES OF LIMITATIONS.

THE importance of reducing claims to judgments before they are barred by the statute of limitations, will be apparent to every one.

Judgments may be kept alive without limitation by issuing executions.

TABLE OF THE STATUTES OF LIMITATIONS OF THE SEVERAL STATES.

STATES.	Notes.	Accounts.	Sealed Instrument.	Judgments.
	Years.	Years.	Years.	Years.
Ohio,.....	15	6	15	20
Indiana,	20	6	20	20
Kentucky,.....	15	1	15	15
Illinois,*	16	5	16	20
Missouri,.....	10	2	10	20
New York,	6	6	20	20
Pennsylvania,	6	6	20	20
Maryland,.....	3	3	12	20
Massachusetts,.....	6	6	20	20
Alabama,	6	3	16	20
Arkansas,.....	5	3	10	10
California,.....	3	3	3	10
Connecticut,.....	6	6	17	20
Delaware,.....	6	3	20	20
Florida,	5	2	20	20
Georgia,	6	4	20	20
Iowa,	10	5	10	20
Louisiana,	5	5	10	20
Maine,.....	6	6	20	20
Michigan,.....	6	6	10	10
Minnesota,.....	6	6	20	20
Mississippi,.....	6	3	7	20
New Hampshire,.....	6	6	20	20
New Jersey,.....	6	6	16	20
North Carolina,.....	3	3	3	10
Rhode Island,	6	6	20	20
South Carolina,.....	4	4	4	10
Tennessee,.....	6	3	6	20
Texas,	4	2	4	10
Vermont,	6	6	8	20
Virginia,.....	2	5	20	20
Wisconsin,	6	6	10	10

As a general rule, the limitation is fixed by the law of the place where suit is brought.

* Judgment can be obtained in thirty days.

ODDS AND ENDS.

ACCURACY.—Accuracy is an invariable mark of good training in a man—accuracy in observation, accuracy in speech, accuracy in the transaction of affairs. What is done in business must be well done; for it is better to accomplish perfectly a small amount of work, than to half do ten times as much. A wise man used to say, "Stay a little, that we may make an end the sooner." Too little attention, however, is paid to this highly important quality of accuracy. As a man eminent in practical science lately observed to us, "It is astonishing how few people I have met in the course of my experience who can define a fact accurately." Yet, in business affairs, it is the manner in which even small matters are transacted, that often decide men for or against you. With virtue, capacity, and good conduct in other respects, the person who is habitually inaccurate cannot be trusted; his work has to be gone over again; and he thus causes endless annoyance, vexation, and trouble.

RUNNING ACCOUNTS will run away with a person's credit more rapidly than any thing else.

ACCOUNTS IN NORWAY.—The process of keeping accounts among the Norway lumbermen is of unique style. The book-keeper, after comparing accounts with the workman, sends him to the cashier for his wages, with the amount due him chalked on his back; and when the cashier has paid him, he takes his receipt himself by brushing off the chalk marks.

PROMPTNESS.—A punctual man is very rarely a poor man, and never a man of doubtful credit. His small accounts are frequently settled, and he never meets with difficulty in raising money to pay large demands. Small debts neglected ruin credit; and when a man has lost that, he will find himself at the bottom of a hill he cannot ascend.

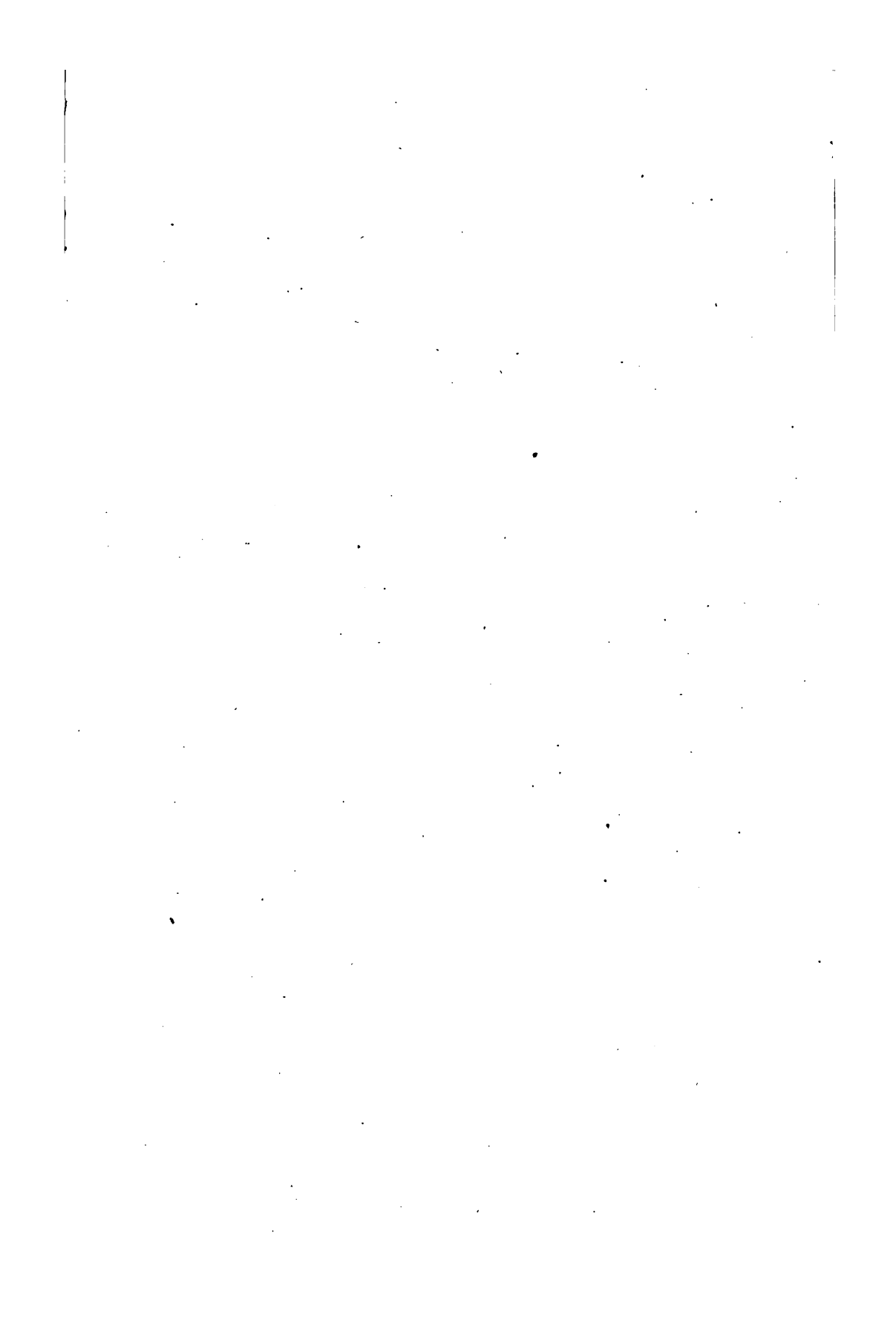
"NATURE is a good book-keeper," says a shrewd writer; she neglects nothing, and sets down every thing to our credit, and debits us with every thing. There is not an eighth part of a cent that escapes her notice. The items are small, but they make an aggregate in the final "trial-balance" that very few of us can readily square up.

INTEREST.—No blister draws sharper than interest does. Of all industries, none is comparable to that of interest. It works day and night, in fair weather and foul. It has no sound in its footsteps, but travels fast. It gnaws a man's substance with invisible teeth. It binds industry with its film, as a fly is bound upon a spider's web. Debt rolls a man over and over, binding him hand and foot, and letting him hang until the long-legged interest devours him.

SETTLING ACCOUNTS.—"I never go to church," said a country trader to his parish clergyman; "I always spend Sunday in settling accounts." The minister immediately replied, "You will find, sir, that the day of judgment will be spent in the same manner."

WHENEVER you deliver an article, see that it be charged the very first thing you do. It will require your utmost attention and consideration to enable you to execute your duties faithfully and correctly, especially until practice makes business familiar; also keep inviolably your employer's secrets; relate *none* of his business, not even to your most intimate friend. A breach of this injunction would be treason on your part, and the reason will be obvious to you.

To DUN OR NOT TO DUN? That's the question;
Whether 'tis better that the purse should suffer
From lack of cash by baneful emptiness,
Or by a gentle dun to fill it up?
To dun? To get the money, and be enabled
To live, and pay our debts—'tis a consummation
Devoutly to be wished. To dun—to be denied—
Denied with, "Call again"—ay, there's the rub.
What disappointments, sore chagrin, and woe,
What time is wasted, and shoes worn out,
In consequence must give us pain:
'Tis this
That makes so many debts not worth collecting;
'Tis this that sickens business to despair,
And keeps from honest labor its reward.



[REDACTED]

[REDACTED]



